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SMALL BUSINESS PROFILES



NOVA SCOTIA

1985



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Note:

¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

The tables in this publication were produced as part of Statistics Canada's Small Business and Special Surveys Program. This program is jointly funded by the Federal and all Provincial and Territorial Governments.

Statistics Canada

Small Business and Special Surveys Division

Small Business Profiles

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This publication is based upon the Small Business Statistics Data Base which is a collaborative effort of the Federal and all Provincial and Territorial Governments.

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British Columbia Ministry of Economic Development

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Northwest Territories Economic Development and Tourism

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February 1988

Price: Canada, \$31.00

Other Countries, \$35.00

Payment to be made in Canadian funds or equivalent

Catalogue 61-604E

ISSN 0835-2682

Ottawa

Version française de cette publication disponible sur demande

Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



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3. Financial Ratios for 1985
4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985

Appendix A

Selected Publications Relating to Small Business

Highlights

NOVA SCOTIA

- The number of small businesses in the 33 industries profiled increased from 7,000 businesses in 1982 to 8,800 in 1985, which represents a 26% increase.
- The profit margin ratios ranged from almost 2% in the Toy, Hobby, Novelty and Souvenir Stores Industry to 54% in the Industrial Machinery and Equipment Rental and Leasing Industry.
- The Computer Services Industry paid out slightly over 56% of sales in wages, which represented the highest wages to sales ratio for these industries.
- Employment in small businesses increased slightly over 10%, from 20,000 average labour units in 1982 to 22,000 in 1985.
- From 1982 to 1985, estimated employment in the Video Movies and Audio-Visual Equipment Rental Industry increased 140%, from 67 average labour units in 1982 to 161 in 1985.
- Payrolls generated by businesses with less than 20 employees in these industries increased 33%, from \$227 million in 1982 to \$303 million in 1985.



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Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}}$$

$$\text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	39	180	457
High sales value (\$000's)	(1)	39	180	457	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	38.6	11.3	25.7	45.7	68.6	68.4	56.3	54.1	42.8	53.2	68.6
Occupancy Expenses	4.6	4.5	9.0	2.4	1.7	99.9	4.6	4.5	9.0	2.4	1.7
Mortgage Interest	-	...	...	...	...	0.2	1.3	-	-	-	-
Depreciation	1.2	2.7	0.5	1.2	0.7	82.5	1.4	3.9	0.6	1.4	0.8
Repairs & Maintenance	0.1	0.3	-	0.3	0.1	22.2	0.6	0.9	-	1.7	0.1
Heat, Light & Telephone	0.3	0.3	0.2	0.4	0.3	51.7	0.5	0.7	0.9	0.4	0.4
Business & Property Tax	2.4	0.2	7.8	0.3	0.3	60.2	4.1	0.3	14.9	0.6	0.5
Insurance	0.4	0.6	0.3	0.3	0.3	72.2	0.5	0.9	0.4	0.4	0.4
Rent	0.2	...	...	...	...	24.9	0.7	...	...	...	...
Personnel Expenses	17.4	26.3	18.9	16.3	9.4	91.2	19.1	39.2	18.9	16.7	9.9
Financial Expenses	3.5	4.3	3.9	3.1	2.6	93.2	3.7	6.5	3.9	3.1	2.6
Bank Interest & Charges	2.1	1.3	3.2	2.2	1.3	92.7	2.2	2.0	3.2	2.3	1.3
Professional Fees	1.4	3.0	0.7	0.9	1.3	84.7	1.6	4.7	0.7	1.2	1.3
Other Expenses	26.3	17.5	41.5	26.5	16.1	100.0	26.3	17.5	41.5	26.5	16.1
Profit (loss)	9.7	36.1	0.9	6.0	1.8	100.0	9.7	36.1	0.9	6.0	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc. row duplexes), single residences and summer homes.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	39	180	457
High sales value (\$000's)	(1)	39	180	457	(1)
Average (\$000's)					
Assets					
Cash	12	4	1	12	33
Accounts and Notes Receivable	12	3	-	8	37
Inventory	63	-	-	27	220
Other Current Assets	25	1	-	11	89
Total Current Assets	112	7	2	58	379
Fixed Assets	31	6	3	18	97
Less: Accum. Dep. on Fixed Assets	11	1	2	9	32
Other Assets	8	-	-	5	25
Total Assets	140	13	3	72	468
Liabilities and Equity					
Current Loans	27	3	4	9	91
Other Current Liabilities	56	3	2	20	197
Total Current Liabilities	83	6	6	29	288
Mortgages Payable	13	-	-	13	39
Long Term Debt	2	2	-	2	4
Other Liabilities	7	1	1	7	20
Total Liabilities	105	9	7	50	351
Total Equity	35	4	-4	22	117

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	342	85	85	86	86
Businesses in sample	63				
Low sales value (\$000's)	(1)	(1)	39	180	457
High sales value (\$000's)	(1)	39	180	457	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.9	1.3	1.3	2.5	2.2
Leverage Ratios					
Debt/Equity ratio (times)	14.7	2.8	-1.6	2.5	37.6
Interest Coverage ratio (times)	24.4	74.4	...	40.4	13.8
Debt ratio (times)	0.9	0.7	1.6	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	177	44	44	44	45
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	130	380	552
High sales value (\$000's)	(1)	130	380	552	(1)
Average (\$000's)					
Source of Funds					
From Operations	11	-25	35	7	17
Sale of Fixed Assets	12	-	4	3	34
Increase in Long Term Debt	17	-	1	2	53
Advances From Owners and Affiliates	7	-	-	17	11
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	1	-	1	-	-
Tax Adjustments	-	-	-	-	2
Other Sources	-	-	-	-	-
Total	48	-25	40	29	117
Application of Funds					
Purchase of Fixed Assets	12	-	10	12	22
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	19	-	19	-	45
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	2	-	-	-	7
Repayment of Adv. From Owners and Affil.	5	-	3	1	15
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	-	-	-	3
Other Applications	1	-	-	4	-
Total	41	-	32	17	92
Increase (Decrease) in Net Working Capital	7	-25	8	12	25

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	673	34,374	1,722	136	127
less than 20	656	22,863	1,171	133	124
20 - 99	10	4,742	222	2	1
100 - 499	5	X	233	1	2
500 and over	X	X	96	-	-
1985					
Total	880	60,803	2,924	166	...
less than 20	855	41,179	2,010	164	
20 - 99	17	10,835	499	-	
100 - 499	8	8,789	415	2	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	170	42	43	42	43
Total Sales \$	38,697	1,430	3,785	7,098	26,384
Total Expense \$	41,439	1,638	5,821	6,759	27,221
Net Profit (loss) \$	-2,742	-208	-2,036	339	-837
Businesses reporting a profit (No.)	103	27	30	22	24
Total Sales \$	22,775	899	2,717	3,893	15,266
Total Expense \$	21,144	813	2,429	3,336	14,566
Net Profit \$	1,631	86	288	557	700
Businesses reporting loss (No.)	67	15	13	20	19
Total Sales \$	15,922	531	1,068	3,205	11,118
Total Expense \$	20,295	825	3,392	3,423	12,655
Net Loss \$	-4,373	-294	-2,324	-218	-1,537
1983					
All Businesses (No.)	204	50	51	52	51
Total Sales \$	55,666	1,643	5,121	12,160	36,742
Total Expense \$	55,438	1,904	4,805	11,860	36,869
Net Profit (loss) \$	228	-261	316	300	-127
Businesses reporting a profit (No.)	121	30	29	31	31
Total Sales \$	31,809	1,067	2,789	7,443	20,510
Total Expense \$	29,021	792	2,193	6,760	19,276
Net Profit \$	2,788	275	596	683	1,234
Businesses reporting a loss (No.)	83	20	22	21	20
Total Sales \$	23,857	576	2,332	4,717	16,232
Total Expense \$	26,417	1,112	2,612	5,100	17,593
Net Loss \$	-2,560	-536	-280	-383	-1,361
1984					
All Businesses (No.)	369	91	93	93	92
Total Sales \$	123,443	5,062	14,248	26,867	77,266
Total Expense \$	118,628	4,625	14,191	25,561	74,251
Net Profit (loss) \$	4,815	437	57	1,306	3,015
Businesses reporting a profit (No.)	261	63	53	66	79
Total Sales \$	98,186	3,546	8,118	19,296	67,226
Total Expense \$	92,253	2,985	7,711	17,766	63,791
Net Profit \$	5,933	561	407	1,530	3,435
Businesses reporting a loss (No.)	108	28	40	27	13
Total Sales \$	25,257	1,516	6,130	7,571	10,040
Total Expense \$	26,375	1,640	6,480	7,795	10,460
Net Loss \$	-1,118	-124	-350	-224	-420
1985					
All Businesses (No.)	342	85	85	82	90
Total Sales \$	110,806	2,935	11,923	25,492	70,456
Total Expense \$	106,619	2,347	11,441	24,325	68,506
Net Profit (loss) \$	4,187	588	482	1,167	1,950
Businesses reporting a profit (No.)	254	79	54	62	59
Total Sales \$	75,091	2,683	6,876	19,184	46,348
Total Expense \$	69,819	2,052	6,091	17,769	43,907
Net Profit \$	5,272	631	785	1,415	2,441
Businesses reporting a loss (No.)	88	6	31	20	31
Total Sales \$	35,715	252	5,047	6,308	24,108
Total Expense \$	36,800	295	5,350	6,556	24,599
Net Loss \$	-1,085	-43	-303	-248	-491

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	24.9	--	--	--	--	80.7	30.8	--	--	--	--
Occupancy Expenses	3.9	--	--	--	--	83.8	4.6	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.2	--	--	--	--	59.3	3.6	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	25.8	0.4	--	--	--	--
Heat, Light & Telephone	0.8	--	--	--	--	81.9	0.9	--	--	--	--
Business & Property Tax	-	--	--	--	--	22.8	0.2	--	--	--	--
Insurance	0.7	--	--	--	--	58.6	1.2	--	--	--	--
Rent	0.1	--	--	--	--	22.2	0.5	--	--	--	--
Personnel Expenses	32.4	--	--	--	--	83.8	38.7	--	--	--	--
Financial Expenses	1.7	--	--	--	--	76.7	2.3	--	--	--	--
Bank Interest & Charges	0.9	--	--	--	--	76.7	1.2	--	--	--	--
Professional Fees	0.8	--	--	--	--	74.8	1.1	--	--	--	--
Other Expenses	12.9	--	--	--	--	100.0	12.9	--	--	--	--
Profit (loss)	24.2	--	--	--	--	100.0	24.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work, (except interior marble work) such as installation of architectural stone, blocklaying, brick or stone lining (chimney, kiln, boiler, etc.) bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	13	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	20	--	--	--	--
Fixed Assets	18	--	--	--	--
Less: Accum. Dep. on Fixed Assets	7	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	32	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	13	--	--	--	--
Total Current Liabilities	18	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	5	--	--	--	--
Total Liabilities	24	--	--	--	--
Total Equity	8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.6	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	18.6	--	--	--	--
Interest Coverage ratio (times)	17.2	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	37	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	2	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	47	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	8	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	12	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	24	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	1	--	--	--	--
Total	45	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	76	5,084	222	9	18
less than 20	72	3,229	141	7	17
20 - 99	4	1,855	81	2	-
100 - 499	-	-	-	-	1
500 and over	-	-	-	-	-
1985					
Total	108	8,783	389	18	...
less than 20	102	4,153	184	17	-
20 - 99	6	4,630	205	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	86	16	26	20	24
Total Sales \$	7,389	305	833	1,257	4,994
Total Expense \$	6,260	144	591	918	4,607
Net Profit (loss) \$	1,129	161	242	339	387
Businesses reporting a profit (No.)	77	15	25	20	17
Total Sales \$	5,772	284	780	1,257	3,451
Total Expense \$	4,580	121	533	918	3,008
Net Profit \$	1,192	163	247	339	443
Businesses reporting loss (No.)	9	1	1	-	7
Total Sales \$	1,617	21	53	-	1,543
Total Expense \$	1,680	23	58	-	1,599
Net Loss \$	-63	-2	-5	-	-56
1983					
All Businesses (No.)	76	18	20	15	23
Total Sales \$	7,301	446	825	1,083	4,947
Total Expense \$	6,186	328	629	844	4,385
Net Profit (loss) \$	1,115	118	196	239	562
Businesses reporting a profit (No.)	70	17	20	14	19
Total Sales \$	6,489	423	825	1,011	4,230
Total Expense \$	5,269	301	629	764	3,575
Net Profit \$	1,220	122	196	247	655
Businesses reporting a loss (No.)	6	1	-	1	4
Total Sales \$	812	23	-	72	717
Total Expense \$	917	27	-	80	810
Net Loss \$	-105	-4	-	-8	-93
1984					
All Businesses (No.)	106	26	24	28	28
Total Sales \$	13,549	821	1,263	2,413	9,052
Total Expense \$	12,143	709	1,064	2,001	8,369
Net Profit (loss) \$	1,406	112	199	412	683
Businesses reporting a profit (No.)	94	21	22	24	27
Total Sales \$	12,599	700	1,162	1,965	8,772
Total Expense \$	11,139	566	961	1,528	8,084
Net Profit \$	1,460	134	201	437	688
Businesses reporting a loss (No.)	12	5	2	4	1
Total Sales \$	950	121	101	448	280
Total Expense \$	1,004	143	103	473	285
Net Loss \$	-54	-22	-2	-25	-5
1985					
All Businesses (No.)	143	28	43	30	42
Total Sales \$	19,464	495	1,208	2,559	15,202
Total Expense \$	18,183	139	1,063	2,129	14,852
Net Profit (loss) \$	1,281	356	145	430	350
Businesses reporting a profit (No.)	133	27	42	26	38
Total Sales \$	16,712	482	1,168	2,203	12,859
Total Expense \$	15,330	123	1,021	1,758	12,428
Net Profit \$	1,382	359	147	445	431
Businesses reporting a loss (No.)	10	1	1	4	4
Total Sales \$	2,752	13	40	356	2,343
Total Expense \$	2,853	16	42	371	2,424
Net Loss \$	-101	-3	-2	-15	-81

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	296	74	74	74	74
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	20	90	113
High sales value (\$000's)	(1)	20	90	113	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	46.8	26.8	44.6	79.7	45.9	86.5	54.1	40.7	57.5	79.7	45.9
Occupancy Expenses	5.9	5.8	6.8	3.3	6.5	100.0	5.9	5.8	6.8	3.3	6.5
Mortgage Interest	0.3	..	...	...	...	9.9	3.5	-	...	-	...
Depreciation	2.1	4.6	2.1	1.3	0.9	86.5	2.4	7.0	2.6	1.3	0.9
Repairs & Maintenance	0.1	...	...	...	...	19.8	0.5	-	...	-	...
Heat, Light & Telephone	1.3	0.4	2.5	1.0	1.1	90.9	1.4	0.6	2.5	1.0	1.1
Business & Property Tax	0.5	0.2	0.3	0.1	1.0	56.5	0.8	0.6	0.6	0.6	1.0
Insurance	0.7	0.7	0.5	0.6	0.9	73.1	0.9	2.0	0.8	0.6	0.9
Rent	1.0	-	0.3	0.4	2.3	41.0	2.3	-	1.0	0.4	4.2
Personnel Expenses	13.9	4.3	6.0	3.5	30.7	68.1	20.4	6.2	10.2	27.6	30.7
Financial Expenses	1.7	1.6	2.4	1.2	1.5	99.4	1.7	1.6	2.4	1.3	1.5
Bank Interest & Charges	1.0	1.3	1.4	0.7	0.7	87.3	1.2	1.3	2.3	0.8	0.7
Professional Fees	0.7	0.2	1.0	0.5	0.8	83.0	0.8	0.3	1.1	0.5	1.0
Other Expenses	11.9	19.6	11.9	7.5	9.3	100.0	11.9	19.6	11.9	7.5	9.3
Profit (loss)	19.8	42.0	28.4	4.8	6.2	100.0	19.8	42.0	28.4	4.8	6.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as: installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	296	74	74	74	74
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	20	90	113
High sales value (\$000's)	(1)	20	90	113	(1)
Average (\$000's)					
Assets					
Cash	6	-	-	11	11
Accounts and Notes Receivable	17	-	1	4	45
Inventory	10	-	2	2	25
Other Current Assets	2	-	-	3	3
Total Current Assets	34	-	3	20	85
Fixed Assets	13	-	2	9	33
Less: Accum. Dep. on Fixed Assets	8	-	1	7	21
Other Assets	3	-	-	-	8
Total Assets	42	-	4	24	105
Liabilities and Equity					
Current Loans	4	-	-	1	9
Other Current Liabilities	17	-	3	9	43
Total Current Liabilities	21	-	3	10	52
Mortgages Payable	-	-	-	-	-
Long Term Debt	3	-	-	-	7
Other Liabilities	7	-	-	1	21
Total Liabilities	31	-	3	11	80
Total Equity	11	-	1	12	25

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	296	74	74	74	74
Businesses in sample	39				
Low sales value (\$000's)	(1)	(1)	20	90	113
High sales value (\$000's)	(1)	20	90	113	(1)
Average					
Liquidity Ratio					
Current ratio (times)	18.2	-	0.9	65.2	2.0
Leverage Ratios					
Debt/Equity ratio (times)	8.0	-	38.3	1.5	2.4
Interest Coverage ratio (times)	19.7	45.2	5.6	7.9	16.4
Debt ratio (times)	0.8	-	0.8	0.6	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	90	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	10	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	12	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	2	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	8	--	--	--	--
Increase (Decrease) in Net Working Capital	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	179	20,445	895	30	22
less than 20	167	9,394	412	27	20
20 - 99	10	X	349	2	1
100 - 499	X	X	134	1	1
500 and over	-	-	-	-	-
1985					
Total	219	24,148	1,071	28	...
less than 20	205	12,747	565	26	.
20 - 99	12	X	325	2	
100 - 499	X	X	181	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	147	36	33	39	39
Total Sales \$	14,696	670	1,184	2,728	10,114
Total Expense \$	13,240	583	986	2,338	9,333
Net Profit (loss) \$	1,456	87	198	390	781
Businesses reporting a profit (No.)	129	33	31	33	32
Total Sales \$	12,121	612	1,098	2,192	8,219
Total Expense \$	10,539	515	898	1,740	7,386
Net Profit \$	1,582	97	200	452	833
Businesses reporting loss (No.)	18	3	2	6	7
Total Sales \$	2,575	58	86	536	1,895
Total Expense \$	2,701	68	88	598	1,947
Net Loss \$	-126	-10	-2	-62	-52
1983					
All Businesses (No.)	150	38	37	37	38
Total Sales \$	16,482	872	1,700	2,838	11,072
Total Expense \$	14,333	749	1,430	2,363	9,791
Net Profit (loss) \$	2,149	123	270	475	1,281
Businesses reporting a profit (No.)	131	26	34	37	34
Total Sales \$	15,368	634	1,574	2,838	10,322
Total Expense \$	13,097	454	1,297	2,363	8,983
Net Profit \$	2,271	180	277	475	1,339
Businesses reporting a loss (No.)	19	12	3	-	4
Total Sales \$	1,114	238	126	-	750
Total Expense \$	1,236	295	133	-	808
Net Loss \$	-122	-57	-7	-	-58
1984					
All Businesses (No.)	221	55	55	56	55
Total Sales \$	43,130	1,543	3,172	6,946	31,469
Total Expense \$	41,317	1,068	2,735	6,496	31,018
Net Profit (loss) \$	1,813	475	437	450	451
Businesses reporting a profit (No.)	187	54	54	38	41
Total Sales \$	30,525	1,530	3,119	4,594	21,282
Total Expense \$	27,634	1,055	2,681	3,905	19,993
Net Profit \$	2,891	475	438	689	1,289
Businesses reporting a loss (No.)	34	1	1	18	14
Total Sales \$	12,605	13	53	2,352	10,187
Total Expense \$	13,683	13	54	2,591	11,025
Net Loss \$	-1,078	-	-1	-239	-838
1985					
All Businesses (No.)	301	74	75	76	76
Total Sales \$	44,034	1,393	3,431	8,172	31,038
Total Expense \$	41,075	936	2,663	7,704	29,772
Net Profit (loss) \$	2,959	457	768	468	1,266
Businesses reporting a profit (No.)	250	70	72	48	60
Total Sales \$	31,142	1,308	3,287	4,806	21,741
Total Expense \$	27,894	831	2,501	4,249	20,313
Net Profit \$	3,248	477	786	557	1,428
Businesses reporting a loss (No.)	51	4	3	28	16
Total Sales \$	12,892	85	144	3,366	9,297
Total Expense \$	13,181	105	162	3,455	9,459
Net Loss \$	-289	-20	-18	-89	-162

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,346	336	336	337	337
Businesses in sample	113				
Low sales value (\$000's)	(1)	(1)	22	56	136
High sales value (\$000's)	(1)	22	56	136	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	34.1	42.6	36.0	32.0	26.5	98.9	34.5	42.6	36.0	33.3	26.5
Depreciation	8.2	10.8	7.5	7.6	7.2	83.8	9.8	16.1	8.1	9.1	7.8
Repairs & Maintenance	1.1	-	2.3	0.8	1.3	22.0	5.1	-	7.7	5.0	3.2
Insurance	3.2	4.4	2.8	3.2	2.5	91.9	3.5	4.4	3.4	3.4	2.6
Fuel Expense	20.2	26.4	21.9	19.3	13.6	86.9	23.3	26.4	24.9	21.6	19.2
Business Tax	1.4	1.1	1.4	1.0	2.0	56.9	2.4	3.5	2.0	1.5	3.7
Personnel Expenses	15.2	12.6	10.8	13.0	24.4	67.8	22.5	37.6	18.8	16.0	25.1
Financial Expenses	3.9	2.3	4.8	3.4	5.0	91.0	4.3	3.1	4.9	3.6	5.3
Bank Interest & Charges	2.8	2.2	4.0	2.6	2.4	75.4	3.7	4.1	5.0	3.4	2.6
Professional Fees	1.1	0.1	0.8	0.8	2.6	77.5	1.4	0.3	0.8	1.0	2.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	32.2	32.5	33.6	27.8	34.8	100.0	32.2	32.5	33.6	27.8	34.8
Profit (loss)	14.6	10.0	14.9	23.9	9.3	99.1	14.7	10.0	14.9	23.9	9.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,346	336	336	337	337
Businesses in sample	113				
Low sales value (\$000's)	(1)	(1)	22	56	136
High sales value (\$000's)	(1)	22	56	136	(1)
Average (\$000's)					
Assets					
Cash	5	-	1	1	20
Accounts and Notes Receivable	12	-	3	2	44
Inventory	1	-	-	1	1
Other Current Assets	3	-	-	-	13
Total Current Assets	22	-	4	4	78
Fixed Assets	68	-	5	16	246
Less: Accum. Dep. on Fixed Assets	30	-	3	5	109
Other Assets	3	-	-	-	10
Total Assets	63	-	7	15	226
Liabilities and Equity					
Current Loans	4	-	1	5	11
Other Current Liabilities	18	-	5	4	64
Total Current Liabilities	23	-	6	8	75
Mortgages Payable	1	-	-	-	2
Long Term Debt	2	-	-	3	6
Other Liabilities	16	-	2	2	59
Total Liabilities	42	-	8	14	143
Total Equity	21	-	-2	1	83

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	1,346	336	336	337	337
Businesses in sample	113				
Low sales value (\$000's)	(1)	(1)	22	56	136
High sales value (\$000's)	(1)	22	56	136	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.1	-	0.4	0.7	1.5
Leverage Ratios					
Debt/Equity ratio (times)	-97.5	-	-1.9	20.7	-185.9
Interest Coverage ratio (times)	38.5	...	97.8	19.9	53.9
Debt ratio (times)	0.9	-	1.3	1.1	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	231	57	58	58	58
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	158	302	560
High sales value (\$000's)	(1)	158	302	560	(1)
Average (\$000's)					
Source of Funds					
From Operations	59	18	23	76	115
Sale of Fixed Assets	19	5	5	9	55
Increase in Long Term Debt	30	-	-	30	89
Advances From Owners and Affiliates	2	-	-	2	7
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	1	1
Tax Adjustments	1	-	1	1	2
Other Sources	-	-	-	-	1
Total	112	24	29	118	269
Application of Funds					
Purchase of Fixed Assets	72	8	29	84	162
Payment of Dividends	3	-	-	1	11
Repayment of Long Term Debt	25	2	11	20	67
Current Portion of Long Term Debt	2	-	-	6	1
Purchase of Investments	-	-	-	1	-
Repayment of Adv. From Owners and Affil.	7	8	-	12	8
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	-	2	-
Total	110	18	40	126	250
Increase (Decrease) in Net Working Capital	2	6	-11	-8	19

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	576	106,712	6,973	94	68
less than 20	525	19,199	1,169	89	63
20 - 99	29	13,912	836	4	3
100 - 499	12	19,760	1,086	1	-
500 and over	10	53,841	3,882	-	2
1985					
Total	611	119,515	7,229	73	...
less than 20	552	22,718	1,208	67	-
20 - 99	32	18,386	989	3	-
100 - 499	15	16,963	845	3	-
500 and over	12	61,448	4,187	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia. Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,244	306	315	312	311
Total Sales \$	113,614	5,497	10,761	20,158	77,198
Total Expense \$	99,895	3,552	7,794	15,802	72,747
Net Profit (loss) \$	13,719	1,945	2,967	4,356	4,451
Businesses reporting a profit (No.)	1,098	291	288	276	243
Total Sales \$	85,693	5,151	9,786	17,873	52,883
Total Expense \$	70,338	3,170	6,726	13,378	47,064
Net Profit \$	15,355	1,981	3,060	4,495	5,819
Businesses reporting loss (No.)	146	15	27	36	68
Total Sales \$	27,921	346	975	2,285	24,315
Total Expense \$	29,557	382	1,068	2,424	25,683
Net Loss \$	-1,636	-36	-93	-139	-1,368
1983					
All Businesses (No.)	1,322	319	340	330	333
Total Sales \$	116,753	5,670	10,733	21,111	79,239
Total Expense \$	102,882	3,468	8,476	17,143	73,795
Net Profit (loss) \$	13,871	2,202	2,257	3,968	5,444
Businesses reporting a profit (No.)	1,192	313	304	296	279
Total Sales \$	97,953	5,578	9,616	18,700	64,059
Total Expense \$	82,553	3,311	7,074	14,511	57,657
Net Profit \$	15,400	2,267	2,542	4,189	6,402
Businesses reporting a loss (No.)	130	6	36	34	54
Total Sales \$	18,800	92	1,117	2,411	15,180
Total Expense \$	20,329	157	1,402	2,632	16,138
Net Loss \$	-1,529	-65	-285	-221	-958
1984					
All Businesses (No.)	1,415	347	355	357	356
Total Sales \$	182,916	6,747	16,581	31,243	128,345
Total Expense \$	161,816	5,118	12,808	26,759	117,131
Net Profit (loss) \$	21,100	1,629	3,773	4,484	11,214
Businesses reporting a profit (No.)	1,251	292	332	294	333
Total Sales \$	166,098	5,571	15,132	26,191	119,204
Total Expense \$	144,229	3,787	11,293	21,272	107,877
Net Profit \$	21,869	1,784	3,839	4,919	11,327
Businesses reporting a loss (No.)	164	55	23	63	23
Total Sales \$	16,818	1,176	1,449	5,052	9,141
Total Expense \$	17,587	1,331	1,515	5,487	9,254
Net Loss \$	-769	-155	-66	-435	-113
1985					
All Businesses (No.)	1,346	324	342	343	337
Total Sales \$	177,433	5,326	11,942	29,332	130,833
Total Expense \$	158,238	4,517	9,489	23,539	120,693
Net Profit (loss) \$	19,195	809	2,453	5,793	10,140
Businesses reporting a profit (No.)	1,134	232	283	330	289
Total Sales \$	148,366	4,115	10,073	28,066	106,112
Total Expense \$	125,900	2,994	7,333	22,056	93,517
Net Profit \$	22,466	1,121	2,740	6,010	12,595
Businesses reporting a loss (No.)	212	92	59	13	48
Total Sales \$	29,067	1,211	1,869	1,266	24,721
Total Expense \$	32,338	1,523	2,156	1,483	27,176
Net Loss \$	-3,271	-312	-287	-217	-2,455

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	144	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	50.0	--	--	--	--	94.7	52.8	--	--	--	--
Depreciation	14.1	--	--	--	--	69.0	20.4	--	--	--	--
Repairs & Maintenance	4.7	--	--	--	--	42.3	11.1	--	--	--	--
Insurance	2.2	--	--	--	--	52.4	4.2	--	--	--	--
Fuel Expense	29.0	--	--	--	--	94.7	30.7	--	--	--	--
Business Tax	-	--	--	--	--	-	-	--	--	--	--
Personnel Expenses	33.0	--	--	--	--	94.7	34.9	--	--	--	--
Financial Expenses	5.6	--	--	--	--	94.7	5.9	--	--	--	--
Bank Interest & Charges	4.6	--	--	--	--	94.7	4.8	--	--	--	--
Professional Fees	1.0	--	--	--	--	43.4	2.4	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	25.4	--	--	--	--	100.0	25.4	--	--	--	--
Profit (loss)	-14.0	--	--	--	--	100.0	-14.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand and debris including snow as for example: dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	144	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	12	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	14	--	--	--	--
Fixed Assets	14	--	--	--	--
Less: Accum. Dep. on Fixed Assets	10	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	18	--	--	--	--
Liabilities and Equity					
Current Loans	-	--	--	--	--
Other Current Liabilities	18	--	--	--	--
Total Current Liabilities	18	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	5	--	--	--	--
Total Liabilities	23	--	--	--	--
Total Equity	-6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	144	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-2.1	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	24	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	91	--	--	--	--
Sale of Fixed Assets	19	--	--	--	--
Increase in Long Term Debt	15	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	-	--	--	--	--
Total	129	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	28	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	22	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	52	--	--	--	--
Increase (Decrease) in Net Working Capital	77	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	576	106,712	6,973	94	68
less than 20	525	19,199	1,169	89	63
20 - 99	29	13,912	836	4	3
100 - 499	12	19,760	1,086	1	-
500 and over	10	53,841	3,882	-	2
1985					
Total	611	119,515	7,229	73	...
less than 20	552	22,718	1,208	67	
20 - 99	32	18,386	989	3	
100 - 499	15	16,963	845	3	
500 and over	12	61,448	4,187	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	80	17	23	18	22
Total Sales \$	7,427	280	620	796	5,731
Total Expense \$	6,780	248	503	719	5,310
Net Profit (loss) \$	647	32	117	77	421
Businesses reporting a profit (No.)	66	17	17	12	20
Total Sales \$	6,351	280	467	458	5,146
Total Expense \$	5,670	248	328	372	4,728
Net Profit \$	681	32	139	86	418
Businesses reporting loss (No.)	14	-	6	6	2
Total Sales \$	1,076	-	153	338	585
Total Expense \$	1,110	-	175	347	588
Net Loss \$	-34	-	-22	-9	-10
1983					
All Businesses (No.)	86	21	19	17	29
Total Sales \$	4,671	479	506	556	3,130
Total Expense \$	4,233	292	511	380	3,050
Net Profit (loss) \$	438	187	-5	176	80
Businesses reporting a profit (No.)	72	21	10	17	24
Total Sales \$	3,441	479	271	556	2,135
Total Expense \$	2,844	292	226	380	1,946
Net Profit \$	597	187	45	176	189
Businesses reporting a loss (No.)	14	-	9	-	5
Total Sales \$	1,230	-	235	-	995
Total Expense \$	1,389	-	285	-	1,104
Net Loss \$	-159	-	-50	-	-109
1984					
All Businesses (No.)	86	17	10	36	23
Total Sales \$	12,102	338	339	1,502	9,923
Total Expense \$	11,080	226	243	1,219	9,392
Net Profit (loss) \$	1,022	112	96	283	531
Businesses reporting a profit (No.)	83	17	10	36	20
Total Sales \$	8,407	338	339	1,502	6,228
Total Expense \$	7,325	226	243	1,219	5,637
Net Profit \$	1,082	112	96	283	591
Businesses reporting a loss (No.)	3	-	-	-	3
Total Sales \$	3,695	-	-	-	3,695
Total Expense \$	3,755	-	-	-	3,755
Net Loss \$	-60	-	-	-	-60
1985					
All Businesses (No.)	160	39	35	40	46
Total Sales \$	13,962	429	571	1,056	11,906
Total Expense \$	12,204	486	429	1,043	10,246
Net Profit (loss) \$	1,758	-57	142	13	1,660
Businesses reporting a profit (No.)	74	2	17	10	45
Total Sales \$	12,378	30	250	276	11,822
Total Expense \$	10,372	27	32	170	10,143
Net Profit \$	2,006	3	218	106	1,679
Businesses reporting a loss (No.)	86	37	18	30	1
Total Sales \$	1,584	399	321	780	84
Total Expense \$	1,832	459	397	873	103
Net Loss \$	-248	-60	-76	-93	-19

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	529	132	132	132	133
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	12	17	27
High sales value (\$000's)	(1)	12	17	27	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	36.2	36.3	36.1	43.6	29.6	100.0	36.2	36.3	36.1	43.6	29.6
Depreciation	6.5	2.7	2.3	16.6	4.4	72.5	9.0	4.1	6.9	16.6	5.0
Repairs & Maintenance	-	...	...	...	...	6.1	0.2	-	-	-	...
Insurance	5.2	6.4	5.7	4.9	4.1	97.4	5.4	6.4	5.7	4.9	4.5
Fuel Expense	23.6	25.9	27.0	21.7	20.4	96.9	24.3	25.9	27.0	22.0	22.5
Business Tax	0.9	1.2	1.0	0.5	0.8	97.8	0.9	1.2	1.0	0.5	0.8
Personnel Expenses	5.7	...	...	...	...	16.7	34.4	-	-	...	...
Financial Expenses	2.5	6.1	1.5	1.6	1.3	67.6	3.8	9.0	4.5	2.5	1.3
Bank Interest & Charges	2.3	...	...	...	...	51.0	4.6	...	...	...	...
Professional Fees	0.2	...	...	...	...	31.3	0.6	-	-	...	...
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	32.8	40.1	36.0	29.3	27.0	100.0	32.8	40.1	36.0	29.3	27.0
Profit (loss)	22.7	17.5	26.4	25.5	21.3	100.0	22.7	17.5	26.4	25.5	21.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	529	132	132	132	133
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	12	17	27
High sales value (\$000's)	(1)	12	17	27	(1)
Average (\$000's)					
Assets					
Cash	-	-	-	-	1
Accounts and Notes Receivable	-	-	-	-	2
Inventory	-	-	-	-	-
Other Current Assets	1	-	-	-	5
Total Current Assets	2	-	-	-	7
Fixed Assets	10	-	-	-	38
Less: Accum. Dep. on Fixed Assets	6	-	-	-	21
Other Assets	-	-	-	-	-
Total Assets	7	-	-	-	24
Liabilities and Equity					
Current Loans	2	-	-	-	8
Other Current Liabilities	1	-	-	-	5
Total Current Liabilities	4	-	-	-	13
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	3	-	-	-	12
Total Liabilities	7	-	-	-	25
Total Equity	-	-	-	-	-1

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	529	132	132	132	133
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	12	17	27
High sales value (\$000's)	(1)	12	17	27	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.2	-	-	-	1.2
Leverage Ratios					
Debt:Equity ratio (times)	-10.0	-	-	-	-10.0
Interest Coverage ratio (times)	10.1	1.5	7.6	11.3	23.0
Debt ratio (times)	0.9	-	-	-	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Taxicab Industry (SIC 4581)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	71	2,489	353	12	7
less than 20	66	1,504	213	12	7
20 - 99	5	985	140	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	65	3,093	304	7	...
less than 20	62	2,216	218	7	
20 - 99	3	877	86	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	493	116	124	126	127
Total Sales \$	15,208	1,309	1,764	2,334	9,801
Total Expense \$	12,304	757	1,312	1,635	8,600
Net Profit (loss) \$	2,904	552	452	699	1,201
Businesses reporting a profit (No.)	480	116	123	125	116
Total Sales \$	13,170	1,309	1,749	2,312	7,800
Total Expense \$	10,124	757	1,261	1,612	6,494
Net Profit \$	3,046	552	488	700	1,306
Businesses reporting loss (No.)	13	-	1	1	11
Total Sales \$	2,038	-	15	22	2,001
Total Expense \$	2,180	-	51	23	2,106
Net Loss \$	-142	-	-36	-1	-105
1983					
All Businesses (No.)	536	129	127	139	141
Total Sales \$	14,829	1,731	2,048	2,707	8,343
Total Expense \$	12,003	1,152	1,337	1,824	7,690
Net Profit (loss) \$	2,826	579	711	883	653
Businesses reporting a profit (No.)	522	129	126	138	129
Total Sales \$	13,078	1,731	2,032	2,685	6,630
Total Expense \$	9,976	1,152	1,320	1,787	5,717
Net Profit \$	3,102	579	712	898	913
Businesses reporting a loss (No.)	14	-	1	1	12
Total Sales \$	1,751	-	16	22	1,713
Total Expense \$	2,027	-	17	37	1,973
Net Loss \$	-276	-	-1	-15	-260
1984					
All Businesses (No.)	414	88	104	104	118
Total Sales \$	17,276	1,041	1,751	2,104	12,380
Total Expense \$	14,638	830	1,183	1,671	10,954
Net Profit (loss) \$	2,638	211	568	433	1,426
Businesses reporting a profit (No.)	365	71	104	87	103
Total Sales \$	13,770	860	1,751	1,726	9,433
Total Expense \$	10,732	629	1,183	1,026	7,894
Net Profit \$	3,038	231	568	700	1,539
Businesses reporting a loss (No.)	49	17	-	17	15
Total Sales \$	3,506	181	-	378	2,947
Total Expense \$	3,906	201	-	645	3,060
Net Loss \$	-400	-20	-	-267	-113
1985					
All Businesses (No.)	532	127	128	137	140
Total Sales \$	14,377	1,696	2,217	2,908	7,556
Total Expense \$	11,044	1,116	1,555	2,067	6,306
Net Profit (loss) \$	3,333	580	662	841	1,250
Businesses reporting a profit (No.)	492	109	128	137	118
Total Sales \$	12,418	1,482	2,217	2,908	5,811
Total Expense \$	8,754	869	1,555	2,067	4,263
Net Profit \$	3,664	613	662	841	1,548
Businesses reporting a loss (No.)	40	18	-	-	22
Total Sales \$	1,959	214	-	-	1,745
Total Expense \$	2,290	247	-	-	2,043
Net Loss \$	-331	-33	-	-	-298

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	323	80	81	81	81
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	69	224
High sales value (\$000's)	(1)	32	69	224	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	72.0	84.2	59.3	75.2	67.0	100.0	72.0	84.2	59.3	75.2	67.0
Occupancy Expenses	9.7	7.4	13.3	12.3	6.7	89.2	10.9	13.2	13.3	12.3	6.7
Mortgage Interest	0.1	..	...	...	...	3.4	2.8	-	-	...	...
Depreciation	2.4	0.6	3.3	3.8	2.1	67.1	3.6	5.0	3.9	5.4	2.1
Repairs & Maintenance	0.9	0.7	1.6	0.9	0.5	79.6	1.1	1.3	1.9	1.0	0.6
Heat, Light & Telephone	2.5	2.2	3.6	2.7	1.9	86.8	2.9	3.9	3.6	2.7	2.0
Business & Property Tax	0.6	0.1	1.2	1.0	0.4	57.0	1.1	1.2	2.3	1.4	0.4
Insurance	0.5	0.3	0.4	0.9	0.4	71.4	0.7	0.9	0.6	0.9	0.4
Rent	2.7	3.5	3.2	2.9	1.5	54.2	5.0	8.1	6.6	3.4	4.0
Personnel Expenses	12.2	3.5	14.6	12.7	17.6	72.7	16.8	8.5	20.1	16.8	18.0
Financial Expenses	2.2	-	4.3	1.9	3.1	78.2	2.9	0.2	4.3	1.9	3.2
Bank Interest & Charges	1.2	-	2.4	0.8	1.6	58.2	2.0	-	4.1	1.2	1.7
Professional Fees	0.5	-	0.4	1.1	0.3	65.3	0.8	0.2	0.6	1.4	0.4
Franchise Fees	0.6	...	...	...	...	8.0	7.4	-	...	-	...
Sales and Admin. Expenses	3.7	2.2	6.3	3.5	3.7	99.3	3.8	2.2	6.3	3.5	3.8
Advertising	0.7	0.3	0.7	1.0	0.6	54.0	1.2	1.0	4.2	1.4	0.7
Supplies	1.2	0.9	2.0	0.9	1.0	89.7	1.3	1.1	2.0	1.1	1.1
Delivery	1.0	0.3	1.2	0.9	1.6	81.2	1.2	0.8	1.4	0.9	1.6
Fuel Expense	0.9	0.6	2.3	0.7	0.4	31.5	2.8	2.2	4.2	2.7	1.5
Other Expenses	0.7	0.5	0.9	0.7	0.7	66.9	1.0	1.7	1.5	0.7	0.9
Profit (loss)	-0.6	2.2	1.4	-6.3	1.3	100.0	-0.6	2.2	1.4	-6.3	1.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food. Included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services)

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	323	80	81	81	81
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	69	224
High sales value (\$000's)	(1)	32	69	224	(1)
Average (\$000's)					
Assets					
Cash	4	-	-	1	12
Accounts and Notes Receivable	2	-	-	-	6
Inventory	9	-	2	3	26
Other Current Assets	-	-	-	-	1
Total Current Assets	14	-	3	5	44
Fixed Assets	29	-	23	5	83
Less: Accum. Dep. on Fixed Assets	10	-	5	1	30
Other Assets	3	-	5	1	7
Total Assets	37	-	25	10	104
Liabilities and Equity					
Current Loans	5	-	1	2	14
Other Current Liabilities	9	-	5	8	22
Total Current Liabilities	14	-	6	10	36
Mortgages Payable	-	-	-	-	1
Long Term Debt	7	-	10	-	17
Other Liabilities	12	-	5	11	28
Total Liabilities	33	-	20	21	83
Total Equity	4	-	5	-11	21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	323	80	81	81	81
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	32	69	224
High sales value (\$000's)	(1)	32	69	224	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	-	1.8	2.8	2.2
Leverage Ratios					
Debt/Equity ratio (times)	4.7	-	9.8	-0.6	6.3
Interest Coverage ratio (times)	35.9	-	...	105.2	13.7
Debt ratio (times)	2.3	-	0.8	4.1	1.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	38	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	4	--	--	--	--
Sale of Fixed Assets	32	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	13	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	50	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	29	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	14	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	44	--	--	--	--
Increase (Decrease) in Net Working Capital	6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	843	92,214	9,122	165	83
less than 20	793	20,616	2,060	164	79
20 - 99	29	8,351	861	1	3
100 - 499	13	22,686	2,063	-	1
500 and over	8	40,561	4,138	-	-
1985					
Total	906	115,822	10,669	145	...
less than 20	845	24,351	2,235	137	
20 - 99	40	13,362	1,290	4	
100 - 499	12	18,461	1,433	2	
500 and over	9	59,648	5,711	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	299	74	74	73	78
Total Sales \$	50,019	1,984	4,967	9,697	33,371
Total Expense \$	48,278	1,910	4,600	9,418	32,350
Net Profit (loss) \$	1,741	74	367	279	1,021
Businesses reporting a profit (No.)	222	55	49	49	69
Total Sales \$	40,615	1,323	3,241	7,067	28,984
Total Expense \$	38,400	1,152	2,772	6,608	27,868
Net Profit \$	2,215	171	469	459	1,116
Businesses reporting loss (No.)	77	19	25	24	9
Total Sales \$	9,404	661	1,726	2,630	4,387
Total Expense \$	9,878	758	1,828	2,810	4,482
Net Loss \$	-474	-97	-102	-180	-95
1983					
All Businesses (No.)	329	81	83	79	86
Total Sales \$	63,826	1,861	6,474	11,118	44,373
Total Expense \$	61,402	1,795	5,978	10,760	42,869
Net Profit (loss) \$	2,424	66	496	358	1,504
Businesses reporting a profit (No.)	220	38	52	61	69
Total Sales \$	50,902	601	4,059	8,594	37,648
Total Expense \$	47,947	421	3,371	8,093	36,062
Net Profit \$	2,955	180	688	501	1,586
Businesses reporting a loss (No.)	109	43	31	18	17
Total Sales \$	12,924	1,260	2,415	2,524	6,725
Total Expense \$	13,455	1,374	2,607	2,667	6,807
Net Loss \$	-531	-114	-192	-143	-82
1984					
All Businesses (No.)	468	114	115	119	120
Total Sales \$	74,576	2,483	5,827	12,958	53,308
Total Expense \$	73,102	2,474	5,617	12,344	52,667
Net Profit (loss) \$	1,474	9	210	614	641
Businesses reporting a profit (No.)	337	73	87	84	93
Total Sales \$	52,370	1,604	4,380	9,110	37,276
Total Expense \$	49,494	1,456	3,991	8,107	35,940
Net Profit \$	2,876	148	389	1,003	1,336
Businesses reporting a loss (No.)	131	41	28	35	27
Total Sales \$	22,206	879	1,447	3,848	16,032
Total Expense \$	23,608	1,018	1,626	4,237	16,727
Net Loss \$	-1,402	-139	-179	-389	-695
1985					
All Businesses (No.)	325	75	78	90	82
Total Sales \$	63,085	1,696	4,105	12,792	44,492
Total Expense \$	61,615	1,457	4,056	12,657	43,445
Net Profit (loss) \$	1,470	239	49	135	1,047
Businesses reporting a profit (No.)	204	35	34	66	69
Total Sales \$	46,606	569	2,125	10,055	33,857
Total Expense \$	43,865	284	1,854	9,282	32,445
Net Profit \$	2,741	285	271	773	1,412
Businesses reporting a loss (No.)	121	40	44	24	13
Total Sales \$	16,479	1,127	1,980	2,737	10,635
Total Expense \$	17,750	1,173	2,202	3,375	11,000
Net Loss \$	-1,271	-46	-222	-638	-365

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Pharmacies (SIC 6031)

	Total(1) .	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	32	32	33	33
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	443	678	910
High sales value (\$000's)	(1)	443	678	910	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.4	63.6	62.7	62.7	68.6	100.0	64.4	63.6	62.7	62.7	68.6
Occupancy Expenses	5.1	6.4	4.9	5.7	3.8	100.0	5.1	6.4	4.9	5.7	3.8
Mortgage Interest	-	-	-	-	-	1.2	0.1	-	-	-	-
Depreciation	0.9	0.8	0.9	0.8	1.1	100.0	0.9	0.8	0.9	0.8	1.1
Repairs & Maintenance	0.5	1.1	0.5	0.3	0.3	97.7	0.5	1.1	0.5	0.3	0.4
Heat, Light & Telephone	1.2	2.4	0.7	1.1	0.9	100.0	1.2	2.4	0.7	1.1	0.9
Business & Property Tax	0.5	0.9	0.4	0.3	0.3	85.9	0.5	1.2	0.4	0.4	0.3
Insurance	0.5	0.9	0.4	0.4	0.3	95.3	0.5	0.9	0.4	0.4	0.3
Rent	1.6	0.4	1.9	2.8	0.9	53.9	2.9	1.6	3.1	4.4	1.5
Personnel Expenses	17.2	18.1	13.9	19.0	17.9	95.9	17.9	18.1	16.5	19.0	17.9
Financial Expenses	0.8	0.4	0.8	0.9	1.0	100.0	0.8	0.4	0.8	0.9	1.0
Bank Interest & Charges	0.4	0.1	0.5	0.5	0.6	91.5	0.5	0.2	0.5	0.5	0.7
Professional Fees	0.3	0.2	0.3	0.4	0.4	83.1	0.4	0.6	0.3	0.4	0.4
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	3.3	4.4	4.6	2.2	2.3	100.0	3.3	4.4	4.6	2.2	2.3
Advertising	0.6	0.3	0.7	0.8	0.8	95.9	0.7	0.3	0.8	0.8	0.8
Supplies	1.4	2.5	1.1	1.0	1.1	100.0	1.4	2.5	1.1	1.0	1.1
Delivery	0.9	1.6	1.1	0.4	0.5	93.6	0.9	1.6	1.3	0.4	0.5
Fuel Expense	0.5	-	-	-	-	8.2	5.5	-	-	-	-
Other Expenses	0.9	1.2	0.8	0.8	0.8	100.0	0.9	1.2	0.8	0.8	0.8
Profit (loss)	8.3	5.8	12.3	8.8	5.7	100.0	8.3	5.8	12.3	8.8	5.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	32	32	33	33
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	443	678	910
High sales value (\$000's)	(1)	443	678	910	(1)
Average (\$000's)					
Assets					
Cash	68	91	60	72	52
Accounts and Notes Receivable	37	9	30	39	64
Inventory	119	27	79	126	230
Other Current Assets	7	1	7	3	14
Total Current Assets	230	127	176	240	359
Fixed Assets	84	39	60	61	168
Less: Accum. Dep. on Fixed Assets	38	21	19	37	72
Other Assets	33	29	14	35	55
Total Assets	310	174	231	299	510
Liabilities and Equity					
Current Loans	17	1	12	15	38
Other Current Liabilities	72	18	62	85	114
Total Current Liabilities	89	19	73	100	152
Mortgages Payable	5	-	6	-	12
Long Term Debt	3	1	-	3	7
Other Liabilities	48	124	5	26	51
Total Liabilities	145	144	85	130	221
Total Equity	165	30	146	169	289

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	130	32	32	33	33
Businesses in sample	37				
Low sales value (\$000's)	(1)	(1)	443	678	910
High sales value (\$000's)	(1)	443	678	910	(1)
Average					
Liquidity Ratio					
Current ratio (times)	36.4	157.3	3.1	2.8	3.4
Leverage Ratios					
Debt/Equity ratio (times)	-0.4	-6.0	1.1	0.5	2.0
Interest Coverage ratio (times)	95.5	38.8	147.3	135.0	32.1
Debt ratio (times)	0.5	0.9	0.4	0.5	0.5

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	• Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	132	33	33	33	33
Businesses in sample	34				
Low sales value (\$000's)	(1)	(1)	442	676	898
High sales value (\$000's)	(1)	442	676	898	(1)
Average (\$000's)					
Source of Funds					
From Operations	55	14	68	55	77
Sale of Fixed Assets	4	1	1	2	11
Increase in Long Term Debt	2	-	-	-	5
Advances From Owners and Affiliates	19	52	-	28	2
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	7	1	-	10	17
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	87	68	69	96	113
Application of Funds					
Purchase of Fixed Assets	17	6	6	7	45
Payment of Dividends	21	18	12	47	7
Repayment of Long Term Debt	4	4	6	1	4
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	8	-	-	10	19
Repayment of Adv. From Owners and Affil.	9	4	10	12	11
Decrease in Equity	-	-	-	-	-
Tax Adjustments	1	1	-	2	-
Other Applications	-	-	-	-	-
Total	59	34	35	80	86
Increase (Decrease) in Net Working Capital	28	34	35	15	27

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	165	22,509	1,894	18	12
less than 20	132	11,578	974	13	12
20 - 99	29	9,314	784	3	-
100 - 499	4	1,617	136	2	-
500 and over	-	-	-	-	-
1985					
Total	170	29,300	2,021	23	...
less than 20	127	14,595	1,007	8	-
20 - 99	40	13,629	941	14	-
100 - 499	X	X	72	-	-
500 and over	X	X	1	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	74	18	19	18	19
Total Sales \$	42,105	1,888	6,393	11,025	22,799
Total Expense \$	39,183	1,533	5,832	10,164	21,654
Net Profit (loss) \$	2,922	355	561	861	1,145
Businesses reporting a profit (No.)	67	14	17	18	18
Total Sales \$	40,319	1,605	5,692	11,025	21,997
Total Expense \$	37,270	1,197	5,114	10,164	20,795
Net Profit \$	3,049	408	578	861	1,202
Businesses reporting loss (No.)	7	4	2	-	1
Total Sales \$	1,786	283	701	-	802
Total Expense \$	1,913	336	718	-	859
Net Loss \$	-127	-53	-17	-	-57
1983					
All Businesses (No.)	77	19	19	19	20
Total Sales \$	40,829	1,986	6,519	10,124	22,200
Total Expense \$	35,610	117	5,826	9,539	20,362
Net Profit (loss) \$	5,219	1,869	693	585	1,838
Businesses reporting a profit (No.)	68	14	18	18	18
Total Sales \$	37,032	1,611	6,106	9,574	19,741
Total Expense \$	31,717	572	5,412	8,989	17,888
Net Profit \$	5,315	1,039	694	585	1,853
Businesses reporting a loss (No.)	9	5	1	1	2
Total Sales \$	3,797	375	413	550	2,459
Total Expense \$	3,893	455	414	550	2,474
Net Loss \$	-96	-80	-1	-	-15
1984					
All Businesses (No.)	137	30	34	36	37
Total Sales \$	100,920	4,788	16,666	26,410	53,056
Total Expense \$	94,291	4,739	15,527	24,193	49,832
Net Profit (loss) \$	6,629	49	1,139	2,217	3,224
Businesses reporting a profit (No.)	117	13	34	36	34
Total Sales \$	95,972	3,194	16,666	26,410	49,702
Total Expense \$	88,753	2,650	15,527	24,193	46,383
Net Profit \$	7,219	544	1,139	2,217	3,319
Businesses reporting a loss (No.)	20	17	-	-	3
Total Sales \$	4,948	1,594	-	-	3,354
Total Expense \$	5,538	2,089	-	-	3,449
Net Loss \$	-590	-495	-	-	-95
1985					
All Businesses (No.)	134	32	32	36	34
Total Sales \$	103,854	8,621	19,482	27,870	47,881
Total Expense \$	95,972	8,149	16,852	25,617	45,354
Net Profit (loss) \$	7,882	472	2,630	2,253	2,527
Businesses reporting a profit (No.)	124	29	32	31	32
Total Sales \$	97,082	7,919	19,482	24,510	45,171
Total Expense \$	89,059	7,437	16,852	22,185	42,585
Net Profit \$	8,023	482	2,630	2,325	2,586
Businesses reporting a loss (No.)	10	3	-	5	2
Total Sales \$	6,772	702	-	3,360	2,710
Total Expense \$	6,913	712	-	3,432	2,769
Net Loss \$	-141	-10	-	-72	-59

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	34	--	--	--	--						
Businesses in sample	9										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	59.3	--	--	--	--	100.0	59.3	--	--	--	--
Occupancy Expenses	15.2	--	--	--	--	100.0	15.2	--	--	--	--
Mortgage Interest	2.9	--	--	--	--	26.7	10.7	--	--	--	--
Depreciation	2.6	--	--	--	--	85.3	3.1	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	91.5	0.4	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	95.9	0.7	--	--	--	--
Insurance	0.8	--	--	--	--	100.0	0.8	--	--	--	--
Rent	4.4	--	--	--	--	60.8	7.3	--	--	--	--
Personnel Expenses	14.5	--	--	--	--	100.0	14.5	--	--	--	--
Financial Expenses	5.0	--	--	--	--	94.1	5.3	--	--	--	--
Bank Interest & Charges	4.5	--	--	--	--	85.7	5.2	--	--	--	--
Professional Fees	0.5	--	--	--	--	94.1	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	10.5	--	--	--	--	100.0	10.5	--	--	--	--
Advertising	5.7	--	--	--	--	100.0	5.7	--	--	--	--
Supplies	2.2	--	--	--	--	85.6	2.5	--	--	--	--
Delivery	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Fuel Expense	1.4	--	--	--	--	30.8	4.7	--	--	--	--
Other Expenses	2.1	--	--	--	--	94.1	2.3	--	--	--	--
Profit (loss)	-6.6	--	--	--	--	100.0	-6.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	34	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	43	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	72	--	--	--	--
Other Current Assets	34	--	--	--	--
Total Current Assets	150	--	--	--	--
Fixed Assets	71	--	--	--	--
Less: Accum. Dep. on Fixed Assets	50	--	--	--	--
Other Assets	14	--	--	--	--
Total Assets	185	--	--	--	--
Liabilities and Equity					
Current Loans	39	--	--	--	--
Other Current Liabilities	123	--	--	--	--
Total Current Liabilities	163	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	6	--	--	--	--
Total Liabilities	170	--	--	--	--
Total Equity	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	34	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	11.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	1.4	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	18	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	-30	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	-29	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	20	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	26	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	46	--	--	--	--
Increase (Decrease) in Net Working Capital	-75	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	127	9,397	1,059	15	12
less than 20	115	4,229	475	15	9
20 - 99	7	2,141	254	-	1
100 - 499	3	X	14	-	1
500 and over	X	X	316	-	1
1985					
Total	118	11,133	1,237	12	...
less than 20	99	3,597	397	12	
20 - 99	13	2,979	324	-	
100 - 499	X	X	20	-	
500 and over	5	X	496	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	71	17	18	18	18
Total Sales \$	14,333	210	1,303	3,303	9,517
Total Expense \$	13,975	183	1,436	3,282	9,074
Net Profit (loss) \$	358	27	-133	21	443
Businesses reporting a profit (No.)	50	16	8	11	15
Total Sales \$	11,248	187	499	2,040	8,522
Total Expense \$	10,556	156	460	1,969	7,971
Net Profit \$	692	31	39	71	551
Businesses reporting loss (No.)	21	1	10	7	3
Total Sales \$	3,085	23	804	1,263	995
Total Expense \$	3,419	27	976	1,313	1,103
Net Loss \$	-334	-4	-172	-50	-108
1983					
All Businesses (No.)	79	19	19	20	21
Total Sales \$	19,405	717	1,702	4,136	12,850
Total Expense \$	18,877	566	1,755	3,928	12,628
Net Profit (loss) \$	528	151	-53	208	222
Businesses reporting a profit (No.)	59	19	8	15	17
Total Sales \$	15,093	717	727	3,046	10,603
Total Expense \$	13,923	566	676	2,780	9,901
Net Profit \$	1,170	151	51	266	702
Businesses reporting a loss (No.)	20	-	11	5	4
Total Sales \$	4,312	-	975	1,090	2,247
Total Expense \$	4,954	-	1,079	1,148	2,727
Net Loss \$	-642	-	-104	-58	-480
1984					
All Businesses (No.)	83	20	8	33	22
Total Sales \$	14,162	558	431	3,945	9,228
Total Expense \$	13,898	874	367	3,805	8,852
Net Profit (loss) \$	264	-316	64	140	376
Businesses reporting a profit (No.)	41	-	8	19	14
Total Sales \$	9,000	-	431	2,100	6,469
Total Expense \$	8,117	-	367	1,848	5,902
Net Profit \$	883	-	64	252	567
Businesses reporting a loss (No.)	42	20	-	14	8
Total Sales \$	5,162	558	-	1,845	2,759
Total Expense \$	5,781	874	-	1,957	2,950
Net Loss \$	-619	-316	-	-112	-191
1985					
All Businesses (No.)	35	-	-	-	-
Total Sales \$	15,587	-	-	-	-
Total Expense \$	17,139	-	-	-	-
Net Profit (loss) \$	-1,552	-	-	-	-
Businesses reporting a profit (No.)	11	-	-	-	-
Total Sales \$	4,570	-	-	-	-
Total Expense \$	4,341	-	-	-	-
Net Profit \$	229	-	-	-	-
Businesses reporting a loss (No.)	24	-	-	-	-
Total Sales \$	11,017	-	-	-	-
Total Expense \$	12,798	-	-	-	-
Net Loss \$	-1,781	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	77	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	62.6	--	--	--	--	100.0	62.6	--	--	--	--
Occupancy Expenses	13.8	--	--	--	--	100.0	13.8	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.5	--	--	--	--	76.5	3.3	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--	68.0	0.9	--	--	--	--
Heat, Light & Telephone	4.2	--	--	--	--	100.0	4.2	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	91.5	0.6	--	--	--	--
Insurance	0.7	--	--	--	--	64.5	1.0	--	--	--	--
Rent	5.2	--	--	--	--	56.0	9.3	--	--	--	--
Personnel Expenses	12.8	--	--	--	--	91.5	14.0	--	--	--	--
Financial Expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Bank Interest & Charges	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Professional Fees	0.4	--	--	--	--	76.5	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.1	--	--	--	--	100.0	6.1	--	--	--	--
Advertising	2.5	--	--	--	--	91.5	2.8	--	--	--	--
Supplies	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Delivery	0.9	--	--	--	--	54.6	1.7	--	--	--	--
Fuel Expense	0.9	--	--	--	--	8.5	10.1	--	--	--	--
Other Expenses	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Profit (loss)	-1.6	--	--	--	--	100.0	-1.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as: dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	77	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	11	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	35	--	--	--	--
Other Current Assets	18	--	--	--	--
Total Current Assets	65	--	--	--	--
Fixed Assets	19	--	--	--	--
Less: Accum. Dep. on Fixed Assets	8	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	77	--	--	--	--
Liabilities and Equity					
Current Loans	4	--	--	--	--
Other Current Liabilities	16	--	--	--	--
Total Current Liabilities	20	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	9	--	--	--	--
Total Liabilities	32	--	--	--	--
Total Equity	46	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	77	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	8.0	--	--	--	--
Interest Coverage ratio (times)	4.1	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	31	1,149	122	6	3
less than 20	29	X	95	6	3
20 - 99	X	X	21	-	-
100 - 499	X	X	6	-	-
500 and over	-	-	-	-	-
1985					
Total	40	1,416	160	5	...
less than 20	38	X	140	5	
20 - 99	X	X	20	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	56	-	-	-	-
Total Sales \$	6,742	-	-	-	-
Total Expense \$	6,606	-	-	-	-
Net Profit (loss) \$	136	-	-	-	-
Businesses reporting a profit (No.)	40	-	-	-	-
Total Sales \$	4,033	-	-	-	-
Total Expense \$	3,724	-	-	-	-
Net Profit \$	309	-	-	-	-
Businesses reporting loss (No.)	16	-	-	-	-
Total Sales \$	2,709	-	-	-	-
Total Expense \$	2,882	-	-	-	-
Net Loss \$	-173	-	-	-	-
1983					
All Businesses (No.)	52	11	14	13	14
Total Sales \$	9,094	271	817	1,747	6,259
Total Expense \$	8,797	247	762	1,689	6,099
Net Profit (loss) \$	297	24	55	58	160
Businesses reporting a profit (No.)	34	9	5	10	10
Total Sales \$	6,990	218	386	1,330	5,056
Total Expense \$	6,533	179	305	1,228	4,821
Net Profit \$	457	39	81	102	235
Businesses reporting a loss (No.)	18	2	9	3	4
Total Sales \$	2,104	53	431	417	1,203
Total Expense \$	2,264	68	457	461	1,278
Net Loss \$	-160	-15	-26	-44	-75
1984					
All Businesses (No.)	66	11	11	16	28
Total Sales \$	6,454	557	761	1,289	3,847
Total Expense \$	6,460	571	688	1,242	3,959
Net Profit (loss) \$	-6	-14	73	47	-112
Businesses reporting a profit (No.)	47	6	11	16	14
Total Sales \$	4,687	394	761	1,289	2,243
Total Expense \$	4,540	367	688	1,242	2,243
Net Profit \$	147	27	73	47	-
Businesses reporting a loss (No.)	19	5	-	-	14
Total Sales \$	1,767	163	-	-	1,604
Total Expense \$	1,920	204	-	-	1,716
Net Loss \$	-153	-41	-	-	-112
1985					
All Businesses (No.)	77	18	18	14	27
Total Sales \$	10,052	190	758	1,108	7,996
Total Expense \$	9,572	229	720	1,025	7,598
Net Profit (loss) \$	480	-39	38	83	398
Businesses reporting a profit (No.)	50	-	9	14	27
Total Sales \$	9,532	-	428	1,108	7,996
Total Expense \$	9,011	-	388	1,025	7,598
Net Profit \$	521	-	40	83	398
Businesses reporting a loss (No.)	27	18	9	-	-
Total Sales \$	520	190	330	-	-
Total Expense \$	561	229	332	-	-
Net Loss \$	-41	-39	-2	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	28	69	349
High sales value (\$000's)	(1)	28	69	349	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	49.5	43.9	38.5	48.1	65.9	89.9	55.0	43.9	61.3	48.1	65.9
Occupancy Expenses	13.4	16.5	12.1	20.5	5.9	100.0	13.4	16.5	12.1	20.5	5.9
Mortgage Interest	-	-	-	-	-	0.6	0.3	-	-	-	-
Depreciation	3.2	4.5	6.5	0.5	1.3	70.6	4.5	4.5	9.8	3.1	1.3
Repairs & Maintenance	0.4	-	0.1	0.7	0.6	46.6	0.8	-	0.2	1.6	0.9
Heat, Light & Telephone	4.9	5.5	4.5	8.5	1.6	91.2	5.4	8.9	4.5	8.5	1.6
Business & Property Tax	0.7	2.1	-	1.0	0.2	59.8	1.2	3.5	-	1.1	0.3
Insurance	1.6	4.4	0.9	1.5	0.4	97.5	1.7	4.4	0.9	1.5	0.4
Rent	2.5	-	-	8.3	1.8	44.8	5.6	-	-	10.6	2.0
Personnel Expenses	16.6	-	27.9	18.8	16.4	60.6	27.5	-	75.3	19.7	16.4
Financial Expenses	6.6	20.3	5.3	1.1	2.1	81.8	8.1	32.9	5.3	2.0	2.1
Bank Interest & Charges	6.0	20.3	3.9	0.8	1.4	81.1	7.4	32.9	3.9	1.4	1.4
Professional Fees	0.6	-	1.4	0.3	0.7	51.2	1.2	-	2.1	0.7	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	9.4	14.7	9.0	10.0	5.0	100.0	9.4	14.7	9.0	10.0	5.0
Advertising	2.5	0.8	0.8	6.1	2.2	91.9	2.7	1.2	0.8	6.1	2.2
Supplies	1.4	0.4	2.3	1.7	1.0	86.9	1.6	1.0	2.3	1.7	1.0
Delivery	2.7	1.4	5.3	2.0	1.8	98.5	2.7	1.4	5.3	2.0	1.9
Fuel Expense	2.8	-	-	-	-	35.9	7.9	-	-	-	-
Other Expenses	1.0	-	0.2	1.1	2.5	60.5	1.7	-	0.7	1.1	2.5
Profit (loss)	3.5	4.5	6.9	0.3	2.2	100.0	3.5	4.5	6.9	0.3	2.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 622 - Appliance, Television, Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	28	69	349
High sales value (\$000's)	(1)	28	69	349	(1)
Average (\$000's)					
Assets					
Cash	8	-	6	2	21
Accounts and Notes Receivable	11	-	-	1	39
Inventory	40	-	-	18	133
Other Current Assets	4	-	6	-	9
Total Current Assets	63	-	12	20	202
Fixed Assets	23	-	12	8	65
Less: Accum. Dep. on Fixed Assets	9	-	3	3	28
Other Assets	1	-	-	-	5
Total Assets	78	-	22	25	244
Liabilities and Equity					
Current Loans	10	-	-	-	37
Other Current Liabilities	36	-	4	14	116
Total Current Liabilities	46	-	4	14	152
Mortgages Payable	-	-	-	-	1
Long Term Debt	2	-	4	-	2
Other Liabilities	12	-	13	20	14
Total Liabilities	60	-	21	34	169
Total Equity	18	-	1	-9	74

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	28	69	349
High sales value (\$000's)	(1)	28	69	349	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.3	-	2.5	5.1	2.3
Leverage Ratios					
Debt/Equity ratio (times)	11.9	-	-15.0	-2.1	41.2
Interest Coverage ratio (times)	3.5	0.3	2.6	...	8.3
Debt ratio (times)	1.1	-	1.0	1.6	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	105	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	20	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	12	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	6	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	15	--	--	--	--
Total	58	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	22	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	2	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	13	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	46	--	--	--	--
Increase (Decrease) in Net Working Capital	12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	249	11,930	1,020	47	30
less than 20	236	7,519	643	46	29
20 - 99	10	3,195	274	1	1
100 - 499	X	X	53	-	-
500 and over	X	X	50	-	-
1985					
Total	270	17,679	1,219	39	..
less than 20	255	10,673	733	38	
20 - 99	14	X	409	1	
100 - 499	-	-	-	-	
500 and over	X	X	77	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	213	50	55	52	56
Total Sales \$	26,499	883	1,961	3,519	20,136
Total Expense \$	24,991	881	1,510	2,932	19,668
Net Profit (loss) \$	1,508	2	451	587	468
Businesses reporting a profit (No.)	162	18	53	50	41
Total Sales \$	21,962	312	1,880	3,387	16,383
Total Expense \$	19,791	193	1,414	2,777	15,407
Net Profit \$	2,171	119	466	610	976
Businesses reporting loss (No.)	51	32	2	2	15
Total Sales \$	4,537	571	81	132	3,753
Total Expense \$	5,200	688	96	155	4,261
Net Loss \$	-663	-117	-15	-23	-508
1983					
All Businesses (No.)	179	36	53	45	45
Total Sales \$	27,675	468	1,532	5,339	20,336
Total Expense \$	25,888	288	1,187	5,154	19,259
Net Profit (loss) \$	1,787	180	345	185	1,077
Businesses reporting a profit (No.)	138	25	41	31	41
Total Sales \$	23,950	350	1,229	3,729	18,642
Total Expense \$	21,846	166	870	3,358	17,452
Net Profit \$	2,104	184	359	371	1,190
Businesses reporting a loss (No.)	41	11	12	14	4
Total Sales \$	3,725	118	303	1,610	1,694
Total Expense \$	4,042	122	317	1,796	1,807
Net Loss \$	-317	-4	-14	-186	-113
1984					
All Businesses (No.)	221	54	54	55	58
Total Sales \$	44,012	1,107	2,759	6,169	33,977
Total Expense \$	40,003	791	2,064	5,292	31,856
Net Profit (loss) \$	4,009	316	695	877	2,121
Businesses reporting a profit (No.)	199	52	47	49	51
Total Sales \$	36,639	1,072	2,397	5,696	27,474
Total Expense \$	32,443	746	1,694	4,795	25,208
Net Profit \$	4,196	326	703	901	2,266
Businesses reporting a loss (No.)	22	2	7	6	7
Total Sales \$	7,373	35	362	473	6,503
Total Expense \$	7,560	45	370	497	6,648
Net Loss \$	-187	-10	-8	-24	-145
1985					
All Businesses (No.)	302	75	65	83	79
Total Sales \$	65,475	1,677	3,110	9,659	51,029
Total Expense \$	62,506	1,534	2,728	9,021	49,223
Net Profit (loss) \$	2,969	143	382	638	1,806
Businesses reporting a profit (No.)	207	36	55	61	55
Total Sales \$	49,401	743	2,736	7,314	38,608
Total Expense \$	45,693	459	2,346	6,552	36,336
Net Profit \$	3,708	284	390	762	2,272
Businesses reporting a loss (No.)	95	39	10	22	24
Total Sales \$	16,074	934	374	2,345	12,421
Total Expense \$	16,813	1,075	382	2,469	12,887
Net Loss \$	-739	-141	-8	-124	-466

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	671	167	168	168	168
Businesses in sample	211				
Low sales value (\$000's)	(1)	(1)	359	593	810
High sales value (\$000's)	(1)	359	593	810	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	84.7	81.1	84.5	86.4	86.6	100.0	84.7	81.1	84.5	86.4	86.6
Occupancy Expenses	2.9	4.1	2.7	2.5	2.4	100.0	2.9	4.1	2.7	2.5	2.4
Mortgage Interest	-	...	...	...	...	3.4	0.6	-	-	-	-
Depreciation	0.6	0.7	0.4	0.6	0.5	81.5	0.7	1.4	0.5	0.6	0.5
Repairs & Maintenance	0.3	0.6	0.4	0.2	0.2	76.5	0.4	1.0	0.5	0.2	0.2
Heat, Light & Telephone	0.8	1.3	0.9	0.6	0.6	100.0	0.8	1.3	0.9	0.6	0.6
Business & Property Tax	0.2	0.3	0.2	0.2	0.2	93.1	0.2	0.3	0.3	0.2	0.2
Insurance	0.3	0.3	0.3	0.3	0.2	91.6	0.3	0.4	0.3	0.3	0.2
Rent	0.7	0.9	0.5	0.6	0.6	61.2	1.1	2.2	0.7	0.9	0.9
Personnel Expenses	6.7	5.5	6.4	7.4	7.3	95.7	7.0	6.5	6.5	7.4	7.3
Financial Expenses	0.9	1.3	1.0	0.8	0.6	97.0	0.9	1.4	1.0	0.8	0.6
Bank Interest & Charges	0.6	0.9	0.6	0.5	0.4	90.1	0.7	1.0	0.6	0.5	0.5
Professional Fees	0.3	0.4	0.4	0.1	0.2	84.3	0.3	0.5	0.6	0.2	0.2
Franchise Fees	-	...	...	...	...	1.5	2.3	-	-	...	-
Sales and Admin. Expenses	1.9	1.6	3.1	1.5	1.5	98.6	1.9	1.7	3.1	1.5	1.5
Advertising	0.2	0.5	0.2	0.2	0.2	90.0	0.3	0.5	0.2	0.2	0.2
Supplies	0.5	0.6	0.5	0.4	0.5	93.8	0.5	0.7	0.5	0.4	0.5
Delivery	0.6	0.5	0.5	0.8	0.8	75.6	0.8	0.8	0.8	0.9	0.9
Fuel Expense	0.5	0.1	1.9	0.1	-	16.5	3.2	0.6	8.5	0.6	0.3
Other Expenses	0.6	0.6	0.7	0.6	0.6	89.2	0.7	0.8	0.7	0.6	0.6
Profit (loss)	2.3	5.8	1.7	0.9	1.0	98.8	2.4	5.8	1.7	0.9	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline, motor vehicles lubrication services, and self-serve gasoline stations

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	671	167	168	168	168
Businesses in sample	211				
Low sales value (\$000's)	(1)	(1)	359	593	810
High sales value (\$000's)	(1)	359	593	810	(1)
Average (\$000's)					
Assets					
Cash	9	5	10	6	18
Accounts and Notes Receivable	8	5	6	7	12
Inventory	19	11	16	18	32
Other Current Assets	1	1	1	-	3
Total Current Assets	38	22	32	31	64
Fixed Assets	38	8	30	43	68
Less: Accum. Dep. on Fixed Assets	14	3	12	14	28
Other Assets	.2	5	2	1	2
Total Assets	63	33	52	61	106
Liabilities and Equity					
Current Loans	7	3	6	8	11
Other Current Liabilities	20	12	14	19	34
Total Current Liabilities	27	15	20	27	45
Mortgages Payable	3	-	4	5	3
Long Term Debt	4	2	2	6	7
Other Liabilities	11	1	10	13	19
Total Liabilities	44	19	35	50	73
Total Equity	19	14	17	12	32

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Nova Scotia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	671	167	168	168	168
Businesses in sample	211				
Low sales value (\$000's)	(1)	(1)	359	593	810
High sales value (\$000's)	(1)	359	593	810	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.7	1.7	3.5	2.4	2.8
Leverage Ratios					
Debt/Equity ratio (times)	2.2	1.0	3.3	13.9	-8.9
Interest Coverage ratio (times)	18.6	12.9	47.8	4.6	9.7
Debt ratio (times)	0.9	0.7	0.7	1.3	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	214	53	53	54	54
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	513	732	1,211
High sales value (\$000's)	(1)	513	732	1,211	(1)
Average (\$000's)					
Source of Funds					
From Operations	9	-	6	17	10
Sale of Fixed Assets	4	14	2	2	-
Increase in Long Term Debt	5	2	3	5	8
Advances From Owners and Affiliates	2	1	5	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	19	17	16	23	19
Application of Funds					
Purchase of Fixed Assets	9	-	4	13	15
Payment of Dividends	-	-	-	-	2
Repayment of Long Term Debt	4	8	3	4	2
Current Portion of Long Term Debt	1	-	-	-	4
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	3	1	3	6	1
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	1	1	-
Total	18	9	11	24	25
Increase (Decrease) in Net Working Capital	1	8	4	-	-6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	673	27,248	2,636	102	62
less than 20	662	24,498	2,369	101	62
20 - 99	8	1,877	183	1	-
100 - 499	X	X	1	-	-
500 and over	X	X	83	-	-
1985					
Total	611	31,514	2,415	49	...
less than 20	602	28,061	2,154	49	-
20 - 99	8	X	193	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	68	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	667	166	167	167	167
Total Sales \$	304,668	22,429	53,738	82,035	146,466
Total Expense \$	296,575	21,652	51,704	79,750	143,469
Net Profit (loss) \$	8,093	777	2,034	2,285	2,997
Businesses reporting a profit (No.)	567	124	153	150	140
Total Sales \$	261,934	18,189	49,624	73,144	120,977
Total Expense \$	253,142	17,076	47,519	70,742	117,805
Net Profit \$	8,792	1,113	2,105	2,402	3,172
Businesses reporting loss (No.)	100	42	14	17	27
Total Sales \$	42,734	4,240	4,114	8,891	25,489
Total Expense \$	43,433	4,576	4,185	9,008	25,664
Net Loss \$	-699	-336	-71	-117	-175
1983					
All Businesses (No.)	580	141	148	145	146
Total Sales \$	280,098	13,505	45,386	78,074	143,133
Total Expense \$	274,707	13,164	44,292	76,236	141,015
Net Profit (loss) \$	5,391	341	1,094	1,838	2,118
Businesses reporting a profit (No.)	410	66	109	120	115
Total Sales \$	216,958	8,307	34,013	64,585	110,053
Total Expense \$	210,338	7,620	32,574	62,586	107,558
Net Profit \$	6,620	687	1,439	1,999	2,495
Businesses reporting a loss (No.)	170	75	39	25	31
Total Sales \$	63,140	5,198	11,373	13,489	33,080
Total Expense \$	64,369	5,544	11,718	13,650	33,457
Net Loss \$	-1,229	-346	-345	-161	-377
1984					
All Businesses (No.)	649	161	163	162	163
Total Sales \$	381,328	29,431	69,724	101,606	180,567
Total Expense \$	375,012	28,853	68,082	99,880	178,197
Net Profit (loss) \$	6,316	578	1,642	1,726	2,370
Businesses reporting a profit (No.)	546	119	141	143	143
Total Sales \$	327,834	21,691	59,780	89,118	157,245
Total Expense \$	320,690	20,843	57,977	87,192	154,678
Net Profit \$	7,144	848	1,803	1,926	2,567
Businesses reporting a loss (No.)	103	42	22	19	20
Total Sales \$	53,494	7,740	9,944	12,488	23,322
Total Expense \$	54,322	8,010	10,105	12,688	23,519
Net Loss \$	-828	-270	-161	-200	-197
1985					
All Businesses (No.)	674	167	169	168	170
Total Sales \$	430,370	32,724	79,177	117,722	200,747
Total Expense \$	423,682	31,731	77,474	116,139	198,338
Net Profit (loss) \$	6,688	993	1,703	1,583	2,409
Businesses reporting a profit (No.)	547	125	138	139	145
Total Sales \$	360,240	25,956	64,052	98,224	172,008
Total Expense \$	352,630	24,759	62,175	96,361	169,335
Net Profit \$	7,610	1,197	1,877	1,863	2,673
Businesses reporting a loss (No.)	127	42	31	29	25
Total Sales \$	70,130	6,768	15,125	19,498	28,739
Total Expense \$	71,052	6,972	15,299	19,778	29,003
Net Loss \$	-922	-204	-174	-280	-264

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%			
Number of businesses (estimated)	90	--		--		--		--			
Businesses in sample	19										
Low sales value (\$000's)	(1)	--		--		--		--			
High sales value (\$000's)	(1)	--		--		--		--			
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	60.6	--	--	--	--	100.0	60.6	--	--	--	--
Occupancy Expenses	5.4	--	--	--	--	99.3	5.4	--	--	--	--
Mortgage Interest	0.2	--	--	--	--	8.4	2.5	--	--	--	--
Depreciation	1.9	--	--	--	--	92.3	2.1	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	56.7	0.9	--	--	--	--
Heat, Light & Telephone	1.1	--	--	--	--	87.7	1.3	--	--	--	--
Business & Property Tax	0.4	--	--	--	--	86.9	0.5	--	--	--	--
Insurance	0.5	--	--	--	--	92.2	0.6	--	--	--	--
Rent	0.6	--	--	--	--	38.9	1.4	--	--	--	--
Personnel Expenses	14.4	--	--	--	--	99.3	14.5	--	--	--	--
Financial Expenses	2.1	--	--	--	--	99.3	2.1	--	--	--	--
Bank Interest & Charges	1.6	--	--	--	--	99.3	1.6	--	--	--	--
Professional Fees	0.5	--	--	--	--	99.3	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.2	--	--	--	--	100.0	6.2	--	--	--	--
Advertising	0.8	--	--	--	--	95.3	0.8	--	--	--	--
Supplies	1.2	--	--	--	--	98.8	1.2	--	--	--	--
Delivery	2.8	--	--	--	--	100.0	2.8	--	--	--	--
Fuel Expense	1.4	--	--	--	--	23.9	6.0	--	--	--	--
Other Expenses	2.1	--	--	--	--	94.7	2.2	--	--	--	--
Profit (loss)	9.3	--	--	--	--	100.0	9.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
Number of businesses (estimated)	90	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	12	--	--	--	--
Accounts and Notes Receivable	44	--	--	--	--
Inventory	63	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	122	--	--	--	--
Fixed Assets	109	--	--	--	--
Less: Accum. Dep. on Fixed Assets	45	--	--	--	--
Other Assets	7	--	--	--	--
Total Assets	192	--	--	--	--
Liabilities and Equity					
Current Loans	29	--	--	--	--
Other Current Liabilities	66	--	--	--	--
Total Current Liabilities	96	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	32	--	--	--	--
Total Liabilities	128	--	--	--	--
Total Equity	64	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	To 25%
Number of businesses (estimated)	90	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	...	--	--	--	--
Interest Coverage ratio (times)	25.5	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	36	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	47	--	--	--	--
Sale of Fixed Assets	18	--	--	--	--
Increase in Long Term Debt	11	--	--	--	--
Advances From Owners and Affiliates	8	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	16	--	--	--	--
Total	100	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	26	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	20	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	6	--	--	--	--
Repayment of Adv. From Owners and Affil.	31	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	6	--	--	--	--
Total	97	--	--	--	--
Increase (Decrease) in Net Working Capital	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	50	1,920	174	8	8
less than 20	48	X	137	8	7
20 - 99	X	X	37	-	1
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	50	2,785	224	2	...
less than 20	49	X	201	2	
20 - 99	X	X	23	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	56	8	17	17	14
Total Sales \$	13,146	196	1,112	3,148	8,690
Total Expense \$	12,203	108	1,082	2,819	8,194
Net Profit (loss) \$	943	88	30	329	496
Businesses reporting a profit (No.)	44	8	9	15	12
Total Sales \$	10,874	196	555	2,784	7,339
Total Expense \$	9,834	108	480	2,423	6,823
Net Profit \$	1,040	88	75	361	516
Businesses reporting loss (No.)	12	-	8	2	2
Total Sales \$	2,272	-	557	364	1,351
Total Expense \$	2,369	-	602	396	1,371
Net Loss \$	-97	-	-45	-32	-20
1983					
All Businesses (No.)	45	9	13	11	12
Total Sales \$	12,378	468	2,021	2,855	7,034
Total Expense \$	12,035	431	1,935	2,757	6,912
Net Profit (loss) \$	343	37	86	98	122
Businesses reporting a profit (No.)	32	6	11	7	8
Total Sales \$	8,881	344	1,622	1,845	5,070
Total Expense \$	8,308	258	1,517	1,712	4,821
Net Profit \$	573	86	105	133	249
Businesses reporting a loss (No.)	13	3	2	4	4
Total Sales \$	3,497	124	399	1,010	1,964
Total Expense \$	3,727	173	418	1,045	2,091
Net Loss \$	-230	-49	-19	-35	-127
1984					
All Businesses (No.)	45	-	-	-	-
Total Sales \$	16,687	-	-	-	-
Total Expense \$	16,136	-	-	-	-
Net Profit (loss) \$	551	-	-	-	-
Businesses reporting a profit (No.)	44	-	-	-	-
Total Sales \$	15,624	-	-	-	-
Total Expense \$	15,033	-	-	-	-
Net Profit \$	591	-	-	-	-
Businesses reporting a loss (No.)	1	-	-	-	-
Total Sales \$	1,063	-	-	-	-
Total Expense \$	1,103	-	-	-	-
Net Loss \$	-40	-	-	-	-
1985					
All Businesses (No.)	91	13	31	20	27
Total Sales \$	41,775	1,761	7,529	9,146	23,339
Total Expense \$	39,325	1,185	7,232	8,939	21,969
Net Profit (loss) \$	2,450	576	297	207	1,370
Businesses reporting a profit (No.)	76	13	31	10	22
Total Sales \$	33,359	1,761	7,529	4,245	19,824
Total Expense \$	30,691	1,185	7,232	3,841	18,433
Net Profit \$	2,668	576	297	404	1,391
Businesses reporting a loss (No.)	15	-	-	10	5
Total Sales \$	8,416	-	-	4,901	3,515
Total Expense \$	8,634	-	-	5,098	3,536
Net Loss \$	-218	-	-	-197	-21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	78.3	--	--	--	--	100.0	78.3	--	--	--	--
Occupancy Expenses	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.6	--	--	--	--	86.1	3.1	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	79.6	0.5	--	--	--	--
Heat, Light & Telephone	1.7	--	--	--	--	100.0	1.7	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	97.9	0.3	--	--	--	--
Insurance	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Rent	-	--	--	--	--	6.4	0.6	--	--	--	--
Personnel Expenses	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Financial Expenses	1.5	--	--	--	--	94.4	1.5	--	--	--	--
Bank Interest & Charges	1.1	--	--	--	--	90.1	1.2	--	--	--	--
Professional Fees	0.3	--	--	--	--	94.4	0.4	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	1.9	--	--	--	--	100.0	1.9	--	--	--	--
Advertising	0.2	--	--	--	--	90.4	0.2	--	--	--	--
Supplies	0.4	--	--	--	--	94.9	0.5	--	--	--	--
Delivery	0.6	--	--	--	--	78.1	0.8	--	--	--	--
Fuel Expense	0.6	--	--	--	--	31.6	2.0	--	--	--	--
Other Expenses	1.0	--	--	--	--	84.0	1.1	--	--	--	--
Profit (loss)	5.3	--	--	--	--	100.0	5.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	14	--	--	--	--
Accounts and Notes Receivable	6	--	--	--	--
Inventory	40	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	61	--	--	--	--
Fixed Assets	35	--	--	--	--
Less: Accum. Dep. on Fixed Assets	16	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	82	--	--	--	--
Liabilities and Equity					
Current Loans	9	--	--	--	--
Other Current Liabilities	13	--	--	--	--
Total Current Liabilities	22	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	12	--	--	--	--
Total Liabilities	34	--	--	--	--
Total Equity	48	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	4.1	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	2.5	--	--	--	--
Interest Coverage ratio (times)	24.4	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	14	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					*
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	232	84,861	9,495	26	18
less than 20	210	6,813	765	25	18
20 - 99	9	2,481	279	1	-
100 - 499	X	X	107	-	-
500 and over	11	X	8,344	-	-
1985					
Total	247	104,137	10,895	29	...
less than 20	220	7,769	817	26	
20 - 99	12	4,500	475	-	
100 - 499	X	X	175	1	
500 and over	13	X	9,428	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia. General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	105	26	24	29	26
Total Sales \$	26,877	1,220	3,123	5,725	16,809
Total Expense \$	25,815	1,065	3,003	5,498	16,249
Net Profit (loss) \$	1,062	155	120	227	560
Businesses reporting a profit (No.)	83	19	18	23	23
Total Sales \$	23,410	1,031	2,360	4,417	15,602
Total Expense \$	22,078	872	2,190	4,175	14,841
Net Profit \$	1,332	159	170	242	761
Businesses reporting loss (No.)	22	7	6	6	3
Total Sales \$	3,467	189	763	1,308	1,207
Total Expense \$	3,737	193	813	1,323	1,408
Net Loss \$	-270	-4	-50	-15	-201
1983					
All Businesses (No.)	154	32	44	37	41
Total Sales \$	39,709	1,199	4,953	9,305	24,252
Total Expense \$	38,530	1,200	4,509	9,005	23,816
Net Profit (loss) \$	1,179	-1	444	300	436
Businesses reporting a profit (No.)	124	18	44	31	31
Total Sales \$	31,897	863	4,953	8,227	17,854
Total Expense \$	30,414	806	4,509	7,909	17,190
Net Profit \$	1,483	57	444	318	664
Businesses reporting a loss (No.)	30	14	-	6	10
Total Sales \$	7,812	336	-	1,078	6,398
Total Expense \$	8,116	394	-	1,096	6,626
Net Loss \$	-304	-58	-	-18	-228
1984					
All Businesses (No.)	169	42	41	43	43
Total Sales \$	57,633	3,861	8,660	14,962	30,150
Total Expense \$	55,657	3,532	8,288	14,348	29,489
Net Profit (loss) \$	1,976	329	372	614	661
Businesses reporting a profit (No.)	155	42	37	41	35
Total Sales \$	50,674	3,861	7,959	14,420	24,434
Total Expense \$	48,574	3,532	7,555	13,791	23,696
Net Profit \$	2,100	329	404	629	738
Businesses reporting a loss (No.)	14	-	4	2	8
Total Sales \$	6,959	-	701	542	5,716
Total Expense \$	7,083	-	733	557	5,793
Net Loss \$	-124	-	-32	-15	-77
1985					
All Businesses (No.)	116	26	30	27	33
Total Sales \$	37,710	2,614	5,266	9,835	19,995
Total Expense \$	36,302	2,505	4,781	9,389	19,627
Net Profit (loss) \$	1,408	109	485	446	368
Businesses reporting a profit (No.)	91	15	27	25	24
Total Sales \$	29,683	1,543	4,725	9,258	14,157
Total Expense \$	28,131	1,426	4,238	8,805	13,662
Net Profit \$	1,552	117	487	453	495
Businesses reporting a loss (No.)	25	11	3	2	9
Total Sales \$	8,027	1,071	541	577	5,838
Total Expense \$	8,171	1,079	543	584	5,965
Net Loss \$	-144	-8	-2	-7	-127

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	109	--	--	--	--						
Businesses in sample	19										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	82.5	--	--	--	--	100.0	82.5	--	--	--	--
Occupancy Expenses	5.2	--	--	--	--	100.0	5.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	1.2	3.1	--	--	--	--
Depreciation	0.5	--	--	--	--	53.4	0.9	--	--	--	--
Repairs & Maintenance	0.5	--	--	--	--	90.7	0.5	--	--	--	--
Heat, Light & Telephone	1.8	--	--	--	--	100.0	1.8	--	--	--	--
Business & Property Tax	0.4	--	--	--	--	91.2	0.5	--	--	--	--
Insurance	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Rent	1.5	--	--	--	--	55.6	2.7	--	--	--	--
Personnel Expenses	8.0	--	--	--	--	78.7	10.2	--	--	--	--
Financial Expenses	0.9	--	--	--	--	76.9	1.2	--	--	--	--
Bank Interest & Charges	0.6	--	--	--	--	48.4	1.3	--	--	--	--
Professional Fees	0.3	--	--	--	--	58.4	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Advertising	1.2	--	--	--	--	81.7	1.5	--	--	--	--
Supplies	1.2	--	--	--	--	99.6	1.2	--	--	--	--
Delivery	0.7	--	--	--	--	72.9	1.0	--	--	--	--
Fuel Expense	0.9	--	--	--	--	62.0	1.4	--	--	--	--
Other Expenses	1.2	--	--	--	--	97.1	1.3	--	--	--	--
Profit (loss)	-2.0	--	--	--	--	100.0	-2.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	8	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	43	--	--	--	--
Other Current Assets	7	--	--	--	--
Total Current Assets	61	--	--	--	--
Fixed Assets	20	--	--	--	--
Less: Accum. Dep. on Fixed Assets	9	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	74	--	--	--	--
Liabilities and Equity					
Current Loans	7	--	--	--	--
Other Current Liabilities	20	--	--	--	--
Total Current Liabilities	27	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	5	--	--	--	--
Other Liabilities	2	--	--	--	--
Total Liabilities	36	--	--	--	--
Total Equity	39	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	10.1	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.9	--	--	--	--
Interest Coverage ratio (times)	4.0	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	25	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	232	84,861	9,495	26	18
less than 20	210	6,813	765	25	18
20 - 99	9	2,481	279	1	-
100 - 499	X	X	107	-	-
500 and over	11	X	8,344	-	-
1985					
Total	247	104,137	10,895	29	...
less than 20	220	7,769	817	26	-
20 - 99	12	4,500	475	-	-
100 - 499	X	X	175	1	-
500 and over	13	X	9,428	2	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	76	14	18	24	20
Total Sales \$	20,987	936	2,465	5,262	12,324
Total Expense \$	20,454	935	2,495	4,975	12,049
Net Profit (loss) \$	533	1	-30	287	275
Businesses reporting a profit (No.)	53	10	10	17	16
Total Sales \$	16,006	661	1,587	3,738	10,020
Total Expense \$	15,336	635	1,543	3,439	9,719
Net Profit \$	670	26	44	299	301
Businesses reporting loss (No.)	23	4	8	7	4
Total Sales \$	4,981	275	878	1,524	2,304
Total Expense \$	5,118	300	952	1,536	2,330
Net Loss \$	-137	-25	-74	-12	-26
1983					
All Businesses (No.)	64	16	14	17	17
Total Sales \$	19,626	755	1,677	3,851	13,343
Total Expense \$	19,137	737	1,525	3,784	13,091
Net Profit (loss) \$	489	18	152	67	252
Businesses reporting a profit (No.)	47	11	14	7	15
Total Sales \$	16,233	472	1,677	1,697	12,387
Total Expense \$	15,423	434	1,525	1,588	11,876
Net Profit \$	810	38	152	109	511
Businesses reporting a loss (No.)	17	5	-	10	2
Total Sales \$	3,393	283	-	2,154	956
Total Expense \$	3,714	303	-	2,196	1,215
Net Loss \$	-321	-20	-	-42	-259
1984					
All Businesses (No.)	39	9	7	13	10
Total Sales \$	15,439	905	1,359	4,033	9,142
Total Expense \$	14,954	861	1,282	3,920	8,891
Net Profit (loss) \$	485	44	77	113	251
Businesses reporting a profit (No.)	37	7	7	13	10
Total Sales \$	14,971	437	1,359	4,033	9,142
Total Expense \$	14,450	357	1,282	3,920	8,891
Net Profit \$	521	80	77	113	251
Businesses reporting a loss (No.)	2	2	-	-	-
Total Sales \$	468	468	-	-	-
Total Expense \$	504	504	-	-	-
Net Loss \$	-36	-36	-	-	-
1985					
All Businesses (No.)	109	24	31	26	28
Total Sales \$	23,630	1,109	3,415	4,886	14,220
Total Expense \$	23,332	1,212	3,293	4,775	14,052
Net Profit (loss) \$	298	-103	122	111	168
Businesses reporting a profit (No.)	68	4	18	26	20
Total Sales \$	15,642	133	1,631	4,886	8,992
Total Expense \$	14,987	77	1,452	4,775	8,683
Net Profit \$	655	56	179	111	309
Businesses reporting a loss (No.)	41	20	13	-	8
Total Sales \$	7,988	976	1,784	-	5,228
Total Expense \$	8,345	1,135	1,841	-	5,369
Net Loss \$	-357	-159	-57	-	-141

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	121	30	30	30	31
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	19	106	445
High sales value (\$000's)	(1)	19	106	445	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	65.0	71.8	55.9	61.2	69.8	100.0	65.0	71.8	55.9	61.2	69.8
Occupancy Expenses	13.3	16.6	27.0	6.0	6.2	100.0	13.3	16.6	27.0	6.0	6.2
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	5.4	9.8	11.0	0.9	1.3	100.0	5.4	9.8	11.0	0.9	1.3
Repairs & Maintenance	0.9	0.2	2.7	0.7	0.3	58.7	1.5	1.0	4.7	0.9	0.4
Heat, Light & Telephone	2.9	2.7	7.1	1.1	1.3	80.8	3.6	12.1	7.1	1.1	1.3
Business & Property Tax	1.4	3.5	1.2	0.5	0.4	65.9	2.1	15.8	2.1	0.6	0.5
Insurance	1.1	0.3	3.4	0.6	0.4	81.5	1.3	1.4	3.4	0.6	0.4
Rent	1.7	-	1.7	2.3	2.5	51.5	3.2	-	4.4	3.7	2.6
Personnel Expenses	12.2	-	14.0	19.6	14.3	62.1	19.6	-	37.2	19.6	14.3
Financial Expenses	5.3	6.5	10.3	2.7	2.8	100.0	5.3	6.5	10.3	2.7	2.8
Bank Interest & Charges	3.7	5.9	6.4	1.9	1.5	100.0	3.7	5.9	6.4	1.9	1.5
Professional Fees	1.4	0.7	3.9	0.8	0.4	91.6	1.5	0.7	4.8	0.8	0.5
Franchise Fees	0.2	...	...	...	...	8.7	2.7	-	-	-	-
Sales and Admin. Expenses	7.3	2.3	20.9	3.4	4.2	100.0	7.3	2.3	20.9	3.4	4.2
Advertising	2.1	-	4.5	1.2	2.7	76.1	2.7	-	4.5	1.2	2.7
Supplies	3.0	1.3	9.7	0.9	0.9	100.0	3.0	1.3	9.7	0.9	0.9
Delivery	2.1	0.9	6.3	1.1	0.6	73.9	2.8	4.2	6.3	1.1	0.9
Fuel Expense	0.1	...	...	...	...	18.0	0.8	-	-	-	-
Other Expenses	7.3	2.8	24.5	3.5	0.9	90.7	8.1	3.6	24.5	3.5	1.0
Profit (loss)	-10.4	-	-52.5	3.4	1.8	100.0	-10.4	-	-52.5	3.4	1.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (inc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	121	30	30	30	31
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	19	106	445
High sales value (\$000's)	(1)	19	106	445	(1)
Average (\$000's)					
Assets					
Cash	4	-	-	4	13
Accounts and Notes Receivable	8	-	3	1	26
Inventory	78	2	16	83	186
Other Current Assets	1	-	-	-	4
Total Current Assets	92	3	19	88	229
Fixed Assets	33	14	2	37	70
Less: Accum. Dep. on Fixed Assets	12	3	1	18	24
Other Assets	6	3	2	3	14
Total Assets	118	17	22	110	289
Liabilities and Equity					
Current Loans	26	4	14	27	53
Other Current Liabilities	37	16	10	21	90
Total Current Liabilities	63	20	24	48	144
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	2
Other Liabilities	19	16	-	9	47
Total Liabilities	82	35	24	57	193
Total Equity	36	-19	-2	53	97

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	121	30	30	30	31
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	19	106	445
High sales value (\$000's)	(1)	19	106	445	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.7	0.1	0.8	3.3	1.7
Leverage Ratios					
Debt/Equity ratio (times)	-1.9	-1.9	-1.6	0.9	-4.3
Interest Coverage ratio (times)	2.3	3.9	...	4.2	4.7
Debt ratio (times)	1.0	2.1	1.1	0.5	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	42	--	--	--	--
Businesses in sample	8				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	14	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	29	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	25	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	4	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	38	--	--	--	--
Increase (Decrease) in Net Working Capital	-9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	35	1,617	130	3	4
less than 20	34	X	101	3	4
20 - 99	X	X	29	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	47	2,854	239	8	...
less than 20	45	X	154	7	
20 - 99	X	X	85	1	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	59	14	15	15	15
Total Sales \$	9,362	354	828	1,905	6,275
Total Expense \$	8,986	314	746	1,722	6,204
Net Profit (loss) \$	376	40	82	183	71
Businesses reporting a profit (No.)	42	10	12	11	9
Total Sales \$	6,452	265	653	1,339	4,195
Total Expense \$	5,938	192	571	1,111	4,064
Net Profit \$	514	73	82	228	131
Businesses reporting loss (No.)	17	4	3	4	6
Total Sales \$	2,910	89	175	566	2,080
Total Expense \$	3,048	122	175	611	2,140
Net Loss \$	-138	-33	-	-45	-60
1983					
All Businesses (No.)	55	13	14	14	14
Total Sales \$	10,804	331	1,044	1,961	7,468
Total Expense \$	10,503	317	1,045	1,855	7,286
Net Profit (loss) \$	301	14	-1	106	182
Businesses reporting a profit (No.)	39	12	6	12	9
Total Sales \$	8,821	303	503	1,732	6,283
Total Expense \$	8,239	270	437	1,598	5,934
Net Profit \$	582	33	66	134	349
Businesses reporting a loss (No.)	16	1	8	2	5
Total Sales \$	1,983	28	541	229	1,185
Total Expense \$	2,264	47	608	257	1,352
Net Loss \$	-281	-19	-67	-28	-167
1984					
All Businesses (No.)	72	7	17	27	21
Total Sales \$	10,149	73	410	1,765	7,901
Total Expense \$	9,681	92	370	1,688	7,531
Net Profit (loss) \$	468	-19	40	77	370
Businesses reporting a profit (No.)	51	-	17	13	21
Total Sales \$	9,705	-	410	1,394	7,901
Total Expense \$	9,205	-	370	1,304	7,531
Net Profit \$	500	-	40	90	370
Businesses reporting a loss (No.)	21	7	-	14	-
Total Sales \$	444	73	-	371	-
Total Expense \$	476	92	-	384	-
Net Loss \$	-32	-19	-	-13	-
1985					
All Businesses (No.)	123	30	32	27	34
Total Sales \$	33,845	484	2,056	7,498	23,807
Total Expense \$	33,517	481	2,377	7,533	23,126
Net Profit (loss) \$	328	3	-321	-35	681
Businesses reporting a profit (No.)	75	23	13	12	27
Total Sales \$	24,735	361	1,306	3,313	19,755
Total Expense \$	23,518	316	1,223	3,004	18,975
Net Profit \$	1,217	45	83	309	780
Businesses reporting a loss (No.)	48	7	19	15	7
Total Sales \$	9,110	123	750	4,185	4,052
Total Expense \$	9,999	165	1,154	4,529	4,151
Net Loss \$	-889	-42	-404	-344	-99

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	252	63	63	63	63
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	15	30	73
High sales value (\$000's)	(1)	15	30	73	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	56.5	53.4	60.4	57.7	54.1	100.0	56.5	53.4	60.4	57.7	54.1
Occupancy Expenses	14.2	26.9	9.8	11.5	10.5	95.7	14.8	26.9	9.8	14.0	10.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.4	-	1.4	1.4	2.6	46.8	3.0	-	3.6	2.4	3.0
Repairs & Maintenance	1.2	1.1	2.6	0.4	0.7	55.2	2.2	3.2	4.9	0.8	0.9
Heat, Light & Telephone	3.8	10.9	2.0	2.0	1.3	85.9	4.4	10.9	2.8	2.4	1.4
Business & Property Tax	1.6	3.5	2.4	0.2	0.5	76.3	2.1	3.5	3.0	0.4	0.8
Insurance	1.5	3.1	1.2	1.1	0.8	85.9	1.7	3.1	1.7	1.3	0.9
Rent	4.6	8.4	0.2	6.4	4.5	39.4	11.8	24.2	2.4	13.5	6.5
Personnel Expenses	12.8	6.6	9.1	14.8	20.0	73.4	17.4	19.0	13.7	16.9	20.0
Financial Expenses	3.5	4.1	2.9	2.4	4.6	100.0	3.5	4.1	2.9	2.4	4.6
Bank Interest & Charges	2.6	2.9	2.4	2.1	3.1	94.0	2.8	2.9	2.4	2.4	3.4
Professional Fees	0.8	1.2	0.5	0.4	1.1	62.8	1.2	1.7	1.5	0.6	1.2
Franchise Fees	0.1	...	...	...	...	2.7	4.9	-	-	-	...
Sales and Admin. Expenses	8.8	14.2	9.6	6.7	5.5	93.2	9.5	14.2	9.6	8.2	6.0
Advertising	1.8	1.2	1.3	2.3	2.4	82.4	2.2	1.2	1.7	3.4	2.7
Supplies	3.0	3.6	4.4	1.5	2.4	93.2	3.2	3.6	4.4	1.8	2.6
Delivery	2.2	4.7	1.6	2.4	0.4	70.3	3.1	4.7	1.8	4.3	1.0
Fuel Expense	1.9	...	...	...	...	33.3	5.7	...	...	...	...
Other Expenses	2.5	-	2.5	2.5	4.4	66.1	3.7	0.1	5.5	3.0	4.4
Profit (loss)	1.7	-5.1	5.6	4.4	1.0	100.0	1.7	-5.1	5.6	4.4	1.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	252	63	63	63	63
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	15	30	73
High sales value (\$000's)	(1)	15	30	73	(1)
Average (\$000's)					
Assets					
Cash	5	-	1	1	16
Accounts and Notes Receivable	2	-	-	-	8
Inventory	17	-	1	6	58
Other Current Assets	-	-	-	-	2
Total Current Assets	25	-	2	7	84
Fixed Assets	23	-	4	7	77
Less: Accum. Dep. on Fixed Assets	7	-	-	-	28
Other Assets	3	-	-	3	9
Total Assets	44	-	6	17	143
Liabilities and Equity					
Current Loans	7	-	1	4	23
Other Current Liabilities	10	-	-	10	28
Total Current Liabilities	17	-	1	14	51
Mortgages Payable	1	-	-	1	3
Long Term Debt	3	-	-	-	13
Other Liabilities	8	-	-	2	27
Total Liabilities	29	-	1	18	94
Total Equity	14	-	5	-	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	252	63	63	63	63
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	15	30	73
High sales value (\$000's)	(1)	15	30	73	(1)
Average					
Liquidity Ratio					
Current ratio (times)	9.9	-	9.2	16.5	5.9
Leverage Ratios					
Debt/Equity ratio (times)	-5.0	-	-2.0	-16.2	0.5
Interest Coverage ratio (times)	49.9	197.5	0.8	3.7	7.8
Debt ratio (times)	0.7	-	0.2	1.1	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	35	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	14	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	9	--	--	--	--
Advances From Owners and Affiliates	8	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	35	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	20	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	14	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	-	--	--	--	--
Total	47	--	--	--	--
Increase (Decrease) in Net Working Capital	-12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	325	11,486	942	62	23
less than 20	310	7,098	577	62	22
20 - 99	8	1,204	107	-	-
100 - 499	6	X	252	-	1
500 and over	X	X	6	-	-
1985					
Total	258	13,562	1,133	26	...
less than 20	241	7,205	602	25	-
20 - 99	7	1,488	126	-	-
100 - 499	8	X	359	-	-
500 and over	X	X	46	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	131	32	33	33	33
Total Sales \$	11,057	461	1,040	2,090	7,466
Total Expense \$	10,585	535	910	2,054	7,086
Net Profit (loss) \$	472	-74	130	36	380
Businesses reporting a profit (No.)	77	3	20	28	26
Total Sales \$	8,242	43	642	1,733	5,824
Total Expense \$	7,535	41	481	1,633	5,380
Net Profit \$	707	2	161	100	444
Businesses reporting loss (No.)	54	29	13	5	7
Total Sales \$	2,815	418	398	357	1,642
Total Expense \$	3,050	494	429	421	1,706
Net Loss \$	-235	-76	-31	-64	-64
1983					
All Businesses (No.)	165	23	53	47	42
Total Sales \$	16,957	266	1,377	2,754	12,560
Total Expense \$	16,792	227	1,324	2,662	12,579
Net Profit (loss) \$	165	39	53	92	-19
Businesses reporting a profit (No.)	105	23	24	31	27
Total Sales \$	12,032	266	754	1,811	9,201
Total Expense \$	11,400	227	641	1,660	8,872
Net Profit \$	632	39	113	151	329
Businesses reporting a loss (No.)	60	-	29	16	15
Total Sales \$	4,925	-	623	943	3,359
Total Expense \$	5,392	-	683	1,002	3,707
Net Loss \$	-467	-	-60	-59	-348
1984					
All Businesses (No.)	162	37	29	46	50
Total Sales \$	18,842	568	860	3,094	14,320
Total Expense \$	18,792	593	821	3,139	14,239
Net Profit (loss) \$	50	-25	39	-45	81
Businesses reporting a profit (No.)	135	26	21	39	49
Total Sales \$	16,450	439	562	2,448	13,001
Total Expense \$	15,487	412	470	2,222	12,383
Net Profit \$	963	27	92	226	618
Businesses reporting a loss (No.)	27	11	8	7	1
Total Sales \$	2,392	129	298	646	1,319
Total Expense \$	3,305	181	351	917	1,856
Net Loss \$	-913	-52	-53	-271	-537
1985					
All Businesses (No.)	253	57	68	62	66
Total Sales \$	25,780	747	1,305	3,268	20,460
Total Expense \$	25,155	731	1,389	3,046	19,989
Net Profit (loss) \$	625	16	-84	222	471
Businesses reporting a profit (No.)	113	38	4	29	42
Total Sales \$	17,081	547	130	1,716	14,688
Total Expense \$	15,603	394	117	1,439	13,653
Net Profit \$	1,478	153	13	277	1,035
Businesses reporting a loss (No.)	140	19	64	33	24
Total Sales \$	8,699	200	1,175	1,552	5,772
Total Expense \$	9,552	337	1,272	1,607	6,336
Net Loss \$	-853	-137	-97	-55	-564

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	30	58
High sales value (\$000's)	(1)	15	30	58	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	58.3	58.1	60.4	57.3	56.7	100.0	58.3	58.1	60.4	57.3	56.7
Occupancy Expenses	9.6	4.2	9.8	10.0	12.5	95.0	10.2	4.2	9.8	12.7	12.5
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.6	-	1.4	1.5	3.0	51.6	3.1	-	3.6	3.1	3.0
Repairs & Maintenance	1.4	1.6	2.6	0.3	0.9	59.7	2.4	3.2	4.9	0.8	1.0
Heat, Light & Telephone	1.9	1.6	2.0	2.2	1.5	86.5	2.1	1.6	2.8	2.8	1.5
Business & Property Tax	1.0	0.5	2.4	0.2	0.5	75.2	1.4	0.5	3.0	0.4	0.7
Insurance	1.0	0.5	1.2	1.2	0.9	86.5	1.1	0.5	1.7	1.5	0.9
Rent	2.7	...	...	...	...	32.2	8.5	-	-	-	-
Personnel Expenses	11.4	-	9.1	15.3	17.6	69.0	16.5	-	13.7	17.9	17.6
Financial Expenses	3.1	1.4	2.9	2.7	4.6	100.0	3.1	1.4	2.9	2.7	4.6
Bank Interest & Charges	2.2	0.9	2.4	2.3	2.9	93.1	2.4	0.9	2.4	2.7	3.2
Professional Fees	0.7	0.5	0.5	0.4	1.1	59.5	1.1	1.0	1.5	0.6	1.3
Franchise Fees	0.2	...	...	...	...	3.1	4.9	-	-	-	...
Sales and Admin. Expenses	7.8	7.8	9.6	7.8	5.7	95.0	8.2	7.8	9.6	9.8	5.7
Advertising	1.9	1.6	1.3	2.6	2.3	82.4	2.3	1.6	1.7	4.1	2.3
Supplies	2.7	1.3	4.4	1.7	2.6	95.0	2.9	1.3	4.4	2.2	2.6
Delivery	2.1	4.8	1.6	2.7	0.4	73.0	2.9	4.8	1.8	4.3	1.0
Fuel Expense	1.0	...	...	...	...	29.8	3.4	-	...	...	...
Other Expenses	2.3	0.1	2.5	2.7	3.1	69.5	3.3	0.1	5.5	3.4	3.1
Profit (loss)	7.6	28.5	5.6	4.2	-0.2	100.0	7.6	28.5	5.6	4.2	-0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as retail carvings and artcraft, retail handcraft ceramics, retail seasonal and holiday decorations, retail handcraft découpage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handcraft macramé, retail handcraft metalwork, retail novelty merchandise, retail handcraft pottery, and retail souvenirs

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	30	58
High sales value (\$000's)	(1)	15	30	58	(1)
Average (\$000's)					
Assets					
Cash	3	-	1	1	12
Accounts and Notes Receivable	3	-	-	-	9
Inventory	14	-	1	4	46
Other Current Assets	-	-	-	-	1
Total Current Assets	20	-	2	5	68
Fixed Assets	25	-	4	8	82
Less: Accum. Dep. on Fixed Assets	9	-	-	-	31
Other Assets	4	-	-	3	10
Total Assets	41	-	6	16	128
Liabilities and Equity					
Current Loans	8	-	1	3	27
Other Current Liabilities	10	-	-	10	28
Total Current Liabilities	18	-	1	12	55
Mortgages Payable	1	-	-	1	4
Long Term Debt	2	-	-	-	6
Other Liabilities	7	-	-	3	22
Total Liabilities	28	-	1	16	87
Total Equity	13	-	5	-	41

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	216	54	54	54	54
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	30	58
High sales value (\$000's)	(1)	15	30	58	(1)
Average					
Liquidity Ratio					
Current ratio (times)	10.5	-	9.2	20.7	5.1
Leverage Ratios					
Debt/Equity ratio (times)	-6.0	-	-2.0	-14.8	-3.0
Interest Coverage ratio (times)	57.5	...	0.8	2.8	2.0
Debt ratio (times)	0.7	-	0.2	1.1	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	28	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	15	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	9	--	--	--	--
Advances From Owners and Affiliates	10	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	38	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	22	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	14	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	10	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	-	--	--	--	--
Total	49	--	--	--	--
Increase (Decrease) in Net Working Capital	-11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	312	11,250	922	58	19
less than 20	297	6,862	557	58	18
20 - 99	8	1,204	107	-	-
100 - 499	6	X	252	-	1
500 and over	X	X	6	-	-
1985					
Total	238	12,963	1,083	23	...
less than 20	221	6,606	552	22	
20 - 99	7	1,488	126	-	
100 - 499	8	X	359	-	
500 and over	X	X	46	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia. Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	97	22	22	29	24
Total Sales \$	7,107	258	566	1,290	4,993
Total Expense \$	6,973	284	608	1,144	4,937
Net Profit (loss) \$	134	-26	-42	146	56
Businesses reporting a profit (No.)	48	3	6	21	18
Total Sales \$	4,751	43	154	924	3,630
Total Expense \$	4,446	41	125	740	3,540
Net Profit \$	305	2	29	184	90
Businesses reporting loss (No.)	49	19	16	8	6
Total Sales \$	2,356	215	412	366	1,363
Total Expense \$	2,527	243	483	404	1,397
Net Loss \$	-171	-28	-71	-38	-34
1983					
All Businesses (No.)	149	23	51	31	44
Total Sales \$	13,802	266	1,397	1,811	10,328
Total Expense \$	13,639	227	1,322	1,795	10,295
Net Profit (loss) \$	163	39	75	16	33
Businesses reporting a profit (No.)	93	23	23	15	32
Total Sales \$	9,763	266	803	868	7,826
Total Expense \$	9,225	227	671	793	7,534
Net Profit \$	538	39	132	75	292
Businesses reporting a loss (No.)	56	-	28	16	12
Total Sales \$	4,039	-	594	943	2,502
Total Expense \$	4,414	-	651	1,002	2,761
Net Loss \$	-375	-	-57	-59	-259
1984					
All Businesses (No.)	140	20	37	39	44
Total Sales \$	16,018	250	897	2,688	12,183
Total Expense \$	16,160	297	853	2,777	12,233
Net Profit (loss) \$	-142	-47	44	-89	-50
Businesses reporting a profit (No.)	113	9	29	32	43
Total Sales \$	13,626	121	599	2,042	10,864
Total Expense \$	12,855	116	502	1,860	10,377
Net Profit \$	771	5	97	182	487
Businesses reporting a loss (No.)	27	11	8	7	1
Total Sales \$	2,392	129	298	646	1,319
Total Expense \$	3,305	181	351	917	1,856
Net Loss \$	-913	-52	-53	-271	-537
1985					
All Businesses (No.)	218	38	68	55	57
Total Sales \$	20,866	547	1,305	2,738	16,276
Total Expense \$	20,422	394	1,389	2,546	16,093
Net Profit (loss) \$	444	153	-84	192	183
Businesses reporting a profit (No.)	97	38	4	22	33
Total Sales \$	12,367	547	130	1,186	10,504
Total Expense \$	11,207	394	117	939	9,757
Net Profit \$	1,160	153	13	247	747
Businesses reporting a loss (No.)	121	-	64	33	24
Total Sales \$	8,499	-	1,175	1,552	5,772
Total Expense \$	9,215	-	1,272	1,607	6,336
Net Loss \$	-716	-	-97	-55	-564

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	868	217	217	217	217
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	23	53	117
High sales value (\$000's)	(1)	23	53	117	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	53.4	50.8	58.0	62.4	42.4	100.0	53.4	50.8	58.0	62.4	42.4
Mortgage Interest	12.1	-	14.9	24.2	8.4	36.3	33.2	-	34.7	32.2	33.4
Depreciation	13.2	17.2	15.0	10.1	10.9	73.4	18.1	20.1	22.1	13.8	16.0
Repairs & Maintenance	6.5	4.3	8.2	7.3	6.1	68.6	9.5	15.0	10.2	7.9	8.8
Heat, Light & Telephone	9.0	8.3	7.7	10.5	9.6	63.3	14.2	14.6	12.0	17.9	13.2
Business & Property Tax	6.7	8.8	4.7	8.2	5.4	73.0	9.1	15.4	5.9	10.6	7.2
Insurance	1.5	1.3	1.1	2.1	1.6	71.0	2.1	2.3	1.9	2.4	2.0
Rent	4.4	...	...	...	...	7.0	62.6	...	...	-	...
Personnel Expenses	11.8	29.1	4.6	7.1	8.7	52.9	22.4	68.0	17.2	10.8	11.2
Financial Expenses	15.1	13.6	16.7	12.9	16.9	93.6	16.2	15.9	17.5	12.9	18.2
Bank Interest & Charges	12.3	8.2	14.4	10.8	15.0	78.5	15.6	14.4	17.0	10.8	21.1
Professional Fees	2.8	5.3	2.3	2.1	1.9	80.1	3.6	7.5	3.2	2.3	2.3
Other Expenses	11.0	8.2	13.5	3.9	17.4	93.3	11.8	9.6	13.5	4.6	17.4
Profit (loss)	8.7	-1.8	7.3	13.6	14.6	85.2	10.2	-2.1	11.2	13.6	15.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	868	217	217	217	217
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	23	53	117
High sales value (\$000's)	(1)	23	53	117	(1)
Average (\$000's)					
Assets					
Cash	44	3	4	58	107
Accounts and Notes Receivable	9	-	1	-	32
Inventory	6	-	-	-	21
Other Current Assets	28	3	16	15	76
Total Current Assets	86	7	20	74	236
Fixed Assets	511	99	111	390	1,398
Less: Accum. Dep. on Fixed Assets	101	43	22	69	264
Other Assets	142	45	52	65	394
Total Assets	639	108	162	460	1,764
Liabilities and Equity					
Current Loans	27	-	2	28	75
Other Current Liabilities	60	7	16	96	118
Total Current Liabilities	87	7	18	124	193
Mortgages Payable	182	-	44	116	546
Long Term Debt	56	11	-	11	196
Other Liabilities	151	31	79	105	375
Total Liabilities	477	50	141	356	1,311
Total Equity	162	58	21	104	453

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	868	217	217	217	217
Businesses in sample	59				
Low sales value (\$000's)	(1)	(1)	23	53	117
High sales value (\$000's)	(1)	23	53	117	(1)
Average					
Liquidity Ratio					
Current ratio (times)	5.4	1.3	16.3	1.5	2.5
Leverage Ratios					
Debt/Equity ratio (times)	45.8	-2.9	156.9	0.8	15.5
Interest Coverage ratio (times)	4.9	19.3	1.3	1.6	4.2
Debt ratio (times)	1.1	2.0	0.9	0.8	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	843	210	211	211	211
Businesses in sample	43				
Low sales value (\$000's)	(1)	(1)	23	47	110
High sales value (\$000's)	(1)	23	47	110	(1)
Average (\$000's)					
Source of Funds					
From Operations	36	-1	6	5	127
Sale of Fixed Assets	21	2	-	-	78
Increase in Long Term Debt	132	-	-	-	281
Advances From Owners and Affiliates	40	12	3	113	28
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	3	3	-	3	6
Tax Adjustments	4	-	-	-	16
Other Sources	1	-	-	1	3
Total	238	16	45	302	539
Application of Funds					
Purchase of Fixed Assets	118	12	11	280	147
Payment of Dividends	17	-	7	6	51
Repayment of Long Term Debt	69	-	22	49	187
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	3	-	-	1	11
Repayment of Adv. From Owners and Affil.	15	2	-	2	53
Decrease in Equity	7	-	22	-	3
Tax Adjustments	1	-	-	1	4
Other Applications	-	-	-	-	1
Total	230	14	63	338	457
Increase (Decrease) in Net Working Capital	7	1	-18	-36	81

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	407	24,220	1,823	67	37
less than 20	378	10,484	798	63	35
20 - 99	17	6,082	454	4	1
100 - 499	7	6,296	470	-	1
500 and over	5	1,358	101	-	-
1985					
Total	370	27,867	1,644	46	...
less than 20	343	12,954	773	44	-
20 - 99	14	8,331	487	2	-
100 - 499	9	5,013	293	-	-
500 and over	4	1,569	91	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	531	132	133	133	133
Total Sales \$	74,369	2,366	4,748	11,324	55,931
Total Expense \$	75,430	2,222	4,817	10,644	57,747
Net Profit (loss) \$	-1,061	144	-69	680	-1,816
Businesses reporting a profit (No.)	205	54	39	58	54
Total Sales \$	31,629	903	1,525	5,201	24,000
Total Expense \$	24,045	270	764	3,559	19,452
Net Profit \$	7,584	633	761	1,642	4,548
Businesses reporting loss (No.)	326	78	94	75	79
Total Sales \$	42,740	1,463	3,223	6,123	31,931
Total Expense \$	51,385	1,952	4,053	7,085	38,295
Net Loss \$	-8,645	-489	-830	-962	-6,364
1983					
All Businesses (No.)	525	131	131	131	132
Total Sales \$	78,766	2,507	4,984	11,723	59,552
Total Expense \$	73,756	2,512	3,281	10,937	57,026
Net Profit (loss) \$	5,010	-5	1,703	786	2,526
Businesses reporting a profit (No.)	274	53	81	79	61
Total Sales \$	37,778	1,003	3,147	7,158	26,470
Total Expense \$	23,557	194	986	5,320	17,057
Net Profit \$	14,221	809	2,161	1,838	9,413
Businesses reporting a loss (No.)	251	78	50	52	71
Total Sales \$	40,988	1,504	1,837	4,565	33,082
Total Expense \$	50,199	2,318	2,295	5,617	39,969
Net Loss \$	-9,211	-814	-458	-1,052	-6,887
1984					
All Businesses (No.)	774	182	201	193	198
Total Sales \$	95,838	3,093	7,621	17,807	67,317
Total Expense \$	71,525	2,402	2,477	16,492	50,154
Net Profit (loss) \$	24,313	691	5,144	1,315	17,163
Businesses reporting a profit (No.)	536	131	108	149	148
Total Sales \$	74,915	2,201	4,266	13,644	54,804
Total Expense \$	47,741	1,269	1,244	11,516	36,200
Net Profit \$	27,174	932	3,022	2,128	18,604
Businesses reporting a loss (No.)	238	51	93	44	50
Total Sales \$	20,923	892	3,355	4,163	12,513
Total Expense \$	23,784	1,133	3,721	4,976	13,954
Net Loss \$	-2,861	-241	-366	-813	-1,441
1985					
All Businesses (No.)	868	203	223	208	234
Total Sales \$	122,400	3,578	7,569	17,185	94,068
Total Expense \$	90,826	1,931	7,270	15,426	66,199
Net Profit (loss) \$	31,574	1,647	299	1,759	27,869
Businesses reporting a profit (No.)	625	113	164	146	202
Total Sales \$	97,929	1,935	5,531	11,426	79,037
Total Expense \$	62,302	142	4,782	8,722	48,940
Net Profit \$	35,627	1,793	749	2,704	30,097
Businesses reporting a loss (No.)	243	90	59	62	32
Total Sales \$	24,471	1,643	2,038	5,759	15,031
Total Expense \$	28,524	2,073	2,488	6,704	17,259
Net Loss \$	-4,053	-430	-450	-945	-2,228

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	19	24	85
High sales value (\$000's)	(1)	19	24	85	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	47.8	49.6	74.6	52.9	26.9	100.0	47.8	49.6	74.6	52.9	26.9
Mortgage Interest	5.1	...	...	...	...	10.3	48.9	-	-	...	...
Depreciation	21.0	11.9	44.0	24.3	12.7	83.2	25.2	17.8	44.0	24.3	18.2
Repairs & Maintenance	3.3	...	...	...	...	33.9	9.6	-	...	...	...
Heat, Light & Telephone	3.1	...	...	...	...	33.2	9.4	...	...	...	...
Business & Property Tax	8.1	9.7	6.5	11.5	3.9	61.1	13.2	29.4	13.5	14.0	5.7
Insurance	1.4	...	...	...	...	46.9	2.9	...	...	...	...
Rent	6.0	...	...	...	...	8.8	68.3	...	-	-	...
Personnel Expenses	10.7	...	...	...	...	38.0	28.2	...	-	...	...
Financial Expenses	18.4	5.7	21.2	33.0	11.4	100.0	18.4	5.7	21.2	33.0	11.4
Bank Interest & Charges	15.0	0.1	15.2	32.2	8.3	68.7	21.9	0.2	15.2	32.2	17.8
Professional Fees	3.4	5.6	6.0	0.8	3.1	77.9	4.4	8.5	6.0	1.5	3.1
Other Expenses	12.1	3.5	6.3	5.2	29.5	92.1	13.2	5.3	6.3	5.2	29.5
Profit (loss)	10.9	16.2	-2.1	-0.2	25.3	85.7	12.7	16.2	-2.1	-0.3	25.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

Total weighted sales of all businesses in the sample

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Total weighted sales of businesses reporting this item of expenditure

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as: arena operating, conference/convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	19	24	85
High sales value (\$000's)	(1)	19	24	85	(1)
Average (\$000's)					
Assets					
Cash	79	3	1	39	223
Accounts and Notes Receivable	4	-	-	-	13
Inventory	4	-	-	-	12
Other Current Assets	24	6	1	5	72
Total Current Assets	110	8	2	44	320
Fixed Assets	528	88	228	368	1,208
Less: Accum. Dep. on Fixed Assets	142	60	83	78	308
Other Assets	223	104	-	104	562
Total Assets	718	140	148	438	1,782
Liabilities and Equity					
Current Loans	33	-	-	11	100
Other Current Liabilities	38	7	36	12	93
Total Current Liabilities	71	7	36	22	193
Mortgages Payable	109	-	-	122	240
Long Term Debt	61	-	-	12	194
Other Liabilities	200	-	119	129	478
Total Liabilities	441	7	156	285	1,105
Total Equity	278	133	-8	153	677

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	21				
Low sales value (\$000's)	(1)	(1)	19	24	85
High sales value (\$000's)	(1)	19	24	85	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.4	1.4	0.7	2.8	4.0
Leverage Ratios					
Debt/Equity ratio (times)	...	-0.4	6.7	...	-28.6
Interest Coverage ratio (times)	12.2	108.3	...	1.0	9.0
Debt ratio (times)	1.4	3.6	1.0	0.8	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	310	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	46	--	--	--	--
Sale of Fixed Assets	40	--	--	--	--
Increase in Long Term Debt	130	--	--	--	--
Advances From Owners and Affiliates	26	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	4	--	--	--	--
Tax Adjustments	8	--	--	--	--
Other Sources	2	--	--	--	--
Total	255	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	89	--	--	--	--
Payment of Dividends	31	--	--	--	--
Repayment of Long Term Debt	64	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Affil.	20	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	-	--	--	--	--
Total	211	--	--	--	--
Increase (Decrease) in Net Working Capital	44	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	407	24,220	1,823	67	37
less than 20	378	10,484	798	63	35
20 - 99	17	6,082	454	4	1
100 - 499	7	6,296	470	-	1
500 and over	5	1,358	101	-	-
1985					
Total	370	27,867	1,644	46	...
less than 20	343	12,954	773	44	
20 - 99	14	8,331	487	2	
100 - 499	9	5,013	293	-	
500 and over	4	1,569	91	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	120	29	30	30	31
Total Sales \$	17,937	607	1,130	2,817	13,383
Total Expense \$	17,936	626	1,348	2,140	13,822
Net Profit (loss) \$	1	-19	-218	677	-439
Businesses reporting a profit (No.)	40	5	5	14	16
Total Sales \$	9,430	92	190	1,510	7,638
Total Expense \$	7,046	73	134	651	6,334
Net Profit \$	2,384	19	56	859	1,304
Businesses reporting loss (No.)	80	24	25	16	15
Total Sales \$	8,507	515	940	1,307	5,745
Total Expense \$	10,890	699	1,214	1,489	7,488
Net Loss \$	-2,383	-184	-274	-182	-1,743
1983					
All Businesses (No.)	121	30	30	30	31
Total Sales \$	23,016	529	1,207	2,867	18,413
Total Expense \$	20,779	669	1,180	2,406	16,524
Net Profit (loss) \$	2,237	-140	27	461	1,889
Businesses reporting a profit (No.)	60	14	16	21	9
Total Sales \$	8,599	264	678	2,063	5,594
Total Expense \$	4,497	177	532	1,383	2,405
Net Profit \$	4,102	87	146	680	3,189
Businesses reporting a loss (No.)	61	16	14	9	22
Total Sales \$	14,417	265	529	804	12,819
Total Expense \$	16,282	492	648	1,023	14,119
Net Loss \$	-1,865	-227	-119	-219	-1,300
1984					
All Businesses (No.)	242	59	58	58	67
Total Sales \$	40,408	1,549	3,629	7,089	28,141
Total Expense \$	31,984	1,313	2,584	7,172	20,915
Net Profit (loss) \$	8,424	236	1,045	-83	7,226
Businesses reporting a profit (No.)	170	28	58	44	40
Total Sales \$	31,052	697	3,629	5,331	21,395
Total Expense \$	20,500	239	2,584	4,815	12,862
Net Profit \$	10,552	458	1,045	516	8,533
Businesses reporting a loss (No.)	72	31	-	14	27
Total Sales \$	9,356	852	-	1,758	6,746
Total Expense \$	11,484	1,074	-	2,357	8,053
Net Loss \$	-2,128	-222	-	-599	-1,307
1985					
All Businesses (No.)	332	77	88	72	95
Total Sales \$	51,310	1,390	2,708	6,004	41,208
Total Expense \$	32,590	1,143	2,539	5,714	23,194
Net Profit (loss) \$	18,720	247	169	290	18,014
Businesses reporting a profit (No.)	265	54	67	54	90
Total Sales \$	46,608	983	2,216	4,447	38,962
Total Expense \$	27,504	556	1,962	4,084	20,902
Net Profit \$	19,104	427	254	363	18,060
Businesses reporting a loss (No.)	67	23	21	18	5
Total Sales \$	4,702	407	492	1,557	2,246
Total Expense \$	5,086	587	577	1,630	2,292
Net Loss \$	-384	-180	-85	-73	-46

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	21	67	168
High sales value (\$000's)	(1)	21	67	168	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.2	2.5	14.0	12.5	11.7	100.0	10.2	2.5	14.0	12.5	11.7
Mortgage Interest	0.1	...	...	...	...	5.6	1.4	-	-	-	...
Depreciation	3.5	0.4	6.1	3.9	3.7	87.9	4.0	0.7	6.1	3.9	3.7
Repairs & Maintenance	0.3	-	0.5	0.1	0.5	24.9	1.0	-	1.5	0.4	1.0
Heat, Light & Telephone	2.5	0.9	3.4	2.9	2.7	80.8	3.1	1.7	3.4	3.4	3.1
Business & Property Tax	0.8	1.1	0.2	0.9	0.9	59.9	1.3	2.1	0.4	1.4	1.2
Insurance	0.5	0.2	0.4	0.6	0.8	63.5	0.8	0.4	0.8	0.9	1.0
Rent	2.6	-	3.4	3.9	2.9	58.2	4.5	-	4.9	5.5	3.4
Personnel Expenses	40.0	-	53.9	43.7	61.3	76.1	52.6	-	53.9	43.7	61.3
Financial Expenses	4.0	5.6	4.0	3.3	3.2	100.0	4.0	5.6	4.0	3.3	3.2
Bank Interest & Charges	2.7	5.4	1.3	2.1	2.0	84.6	3.2	5.4	1.3	3.4	2.4
Professional Fees	1.3	0.2	2.7	1.2	1.2	83.4	1.5	0.4	3.4	1.2	1.2
Other Expenses	28.1	46.1	23.7	26.7	16.9	100.0	28.1	46.1	23.7	26.7	16.9
Profit (loss)	17.6	45.8	4.4	13.9	6.9	100.0	17.6	45.8	4.4	13.9	6.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as: real estate appraisal services, independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	21	67	168
High sales value (\$000's)	(1)	21	67	168	(1)
Average (\$000's)					
Assets					
Cash	17	-	12	19	33
Accounts and Notes Receivable	42	-	3	24	131
Inventory	1	-	-	-	4
Other Current Assets	11	-	4	19	17
Total Current Assets	70	-	18	62	185
Fixed Assets	30	10	10	15	83
Less: Accum. Dep. on Fixed Assets	12	-	4	4	36
Other Assets	24	-	3	21	66
Total Assets	113	10	27	94	298
Liabilities and Equity					
Current Loans	11	3	2	-	36
Other Current Liabilities	68	-	16	53	187
Total Current Liabilities	78	3	19	53	223
Mortgages Payable	3	-	-	-	12
Long Term Debt	1	-	2	-	4
Other Liabilities	16	2	6	21	33
Total Liabilities	99	5	26	74	273
Total Equity	13	5	1	20	25

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	21	67	168
High sales value (\$000's)	(1)	21	67	168	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.0	-	1.2	1.2	1.0
Leverage Ratios					
Debt/Equity ratio (times)	4.7	1.1	16.1	-2.5	3.7
Interest Coverage ratio (times)	31.9	11.8	33.4	69.3	23.3
Debt ratio (times)	1.0	0.5	1.1	1.2	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	415	103	104	104	104
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	21	51	204
High sales value (\$000's)	(1)	21	51	204	(1)
Average (\$000's)					
Source of Funds					
From Operations	21	-14	5	28	56
Sale of Fixed Assets	25	105	1	2	5
Increase in Long Term Debt	7	-	-	-	26
Advances From Owners and Affiliates	2	-	-	4	2
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	5	19	-	-	2
Tax Adjustments	-	-	-	-	-
Other Sources	1	-	-	-	-
Total	60	110	6	34	95
Application of Funds					
Purchase of Fixed Assets	14	-	2	15	34
Payment of Dividends	11	-	1	-	42
Repayment of Long Term Debt	22	81	1	-	15
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	10	-	-	-	39
Repayment of Adv. From Owners and Affil.	1	2	-	1	2
Decrease in Equity	1	-	-	-	3
Tax Adjustments	2	5	-	-	4
Other Applications	-	-	-	-	1
Total	61	89	3	16	139
Increase (Decrease) in Net Working Capital	-	22	3	18	-44

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	355	27,723	1,917	69	58
less than 20	321	14,474	1,008	67	57
20 - 99	13	4,768	331	1	1
100 - 499	12	4,830	325	-	-
500 and over	9	3,651	253	1	-
1985					
Total	413	54,210	2,218	45	...
less than 20	371	24,804	1,016	43	-
20 - 99	22	12,671	517	2	-
100 - 499	9	8,850	361	-	-
500 and over	11	7,885	324	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	327	81	82	82	82
Total Sales \$	59,382	1,524	4,848	11,026	41,984
Total Expense \$	54,598	1,425	4,732	9,406	39,035
Net Profit (loss) \$	4,784	99	116	1,620	2,949
Businesses reporting a profit (No.)	238	49	57	63	69
Total Sales \$	47,353	938	3,389	8,357	34,669
Total Expense \$	40,631	595	2,797	6,362	30,877
Net Profit \$	6,722	343	592	1,995	3,792
Businesses reporting loss (No.)	89	32	25	19	13
Total Sales \$	12,029	586	1,459	2,669	7,315
Total Expense \$	13,967	830	1,935	3,044	8,158
Net Loss \$	-1,938	-244	-476	-375	-843
1983					
All Businesses (No.)	319	73	86	80	80
Total Sales \$	57,534	2,119	5,991	12,369	37,055
Total Expense \$	50,074	1,554	4,574	10,752	33,194
Net Profit (loss) \$	7,460	565	1,417	1,617	3,861
Businesses reporting a profit (No.)	227	47	56	60	64
Total Sales \$	42,410	1,407	3,923	9,253	27,827
Total Expense \$	33,733	633	2,239	7,242	23,619
Net Profit \$	8,677	774	1,684	2,011	4,208
Businesses reporting a loss (No.)	92	26	30	20	16
Total Sales \$	15,124	712	2,068	3,116	9,228
Total Expense \$	16,341	921	2,335	3,510	9,575
Net Loss \$	-1,217	-209	-267	-394	-347
1984					
All Businesses (No.)	347	83	85	86	93
Total Sales \$	63,478	2,428	6,088	12,361	42,601
Total Expense \$	57,715	1,215	5,088	10,913	40,499
Net Profit (loss) \$	5,763	1,213	1,000	1,448	2,102
Businesses reporting a profit (No.)	267	73	69	64	61
Total Sales \$	44,913	2,045	4,716	8,813	29,339
Total Expense \$	37,615	805	3,700	6,532	26,578
Net Profit \$	7,298	1,240	1,016	2,281	2,761
Businesses reporting a loss (No.)	80	10	16	22	32
Total Sales \$	18,565	383	1,372	3,548	13,262
Total Expense \$	20,100	410	1,388	4,381	13,921
Net Loss \$	-1,535	-27	-16	-833	-659
1985					
All Businesses (No.)	469	110	112	129	118
Total Sales \$	74,004	1,549	5,006	15,399	52,050
Total Expense \$	66,410	1,939	4,249	13,768	46,454
Net Profit (loss) \$	7,594	-390	757	1,631	5,596
Businesses reporting a profit (No.)	337	87	55	94	101
Total Sales \$	60,148	1,295	2,474	9,614	46,765
Total Expense \$	50,025	717	1,434	7,477	40,397
Net Profit \$	10,123	578	1,040	2,137	6,368
Businesses reporting a loss (No.)	132	23	57	35	17
Total Sales \$	13,856	254	2,532	5,785	5,285
Total Expense \$	16,385	1,222	2,815	6,291	6,057
Net Loss \$	-2,529	-968	-283	-506	-772

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	17.0	--	--	--	--	100.0	17.0	--	--	--	--
Mortgage Interest	--	--	--	--	--	--	--	--	--	--	--
Depreciation	11.7	--	--	--	--	100.0	11.7	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	6.0	1.2	--	--	--	--
Heat, Light & Telephone	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	24.3	0.3	--	--	--	--
Insurance	0.3	--	--	--	--	94.0	0.3	--	--	--	--
Rent	1.8	--	--	--	--	30.3	6.0	--	--	--	--
Personnel Expenses	56.4	--	--	--	--	100.0	56.4	--	--	--	--
Financial Expenses	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Bank Interest & Charges	0.4	--	--	--	--	100.0	0.4	--	--	--	--
Professional Fees	2.0	--	--	--	--	100.0	2.0	--	--	--	--
Franchise Fees	--	--	--	--	--	--	--	--	--	--	--
Sales and Admin. Expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Advertising	0.5	--	--	--	--	24.3	2.2	--	--	--	--
Supplies	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Delivery	1.0	--	--	--	--	75.7	1.3	--	--	--	--
Other Expenses	6.8	--	--	--	--	100.0	6.8	--	--	--	--
Profit (loss)	13.4	--	--	--	--	100.0	13.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7721 - Computer Services

Businesses primarily engaged in providing computer facilities on a rental, leasing or time sharing basis and such activities as programming, planning and systems work.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	6	--	--	--	--
Accounts and Notes Receivable	37	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	39	--	--	--	--
Total Current Assets	82	--	--	--	--
Fixed Assets	45	--	--	--	--
Less: Accum. Dep. on Fixed Assets	10	--	--	--	--
Other Assets	70	--	--	--	--
Total Assets	187	--	--	--	--
Liabilities and Equity					
Current Loans	-	--	--	--	--
Other Current Liabilities	107	--	--	--	--
Total Current Liabilities	107	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	21	--	--	--	--
Other Liabilities	46	--	--	--	--
Total Liabilities	174	--	--	--	--
Total Equity	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Computer Services (SIC 7721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.9	--	--	--	--
Interest Coverage ratio (times)	26.9	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Computer Services (SIC 7721)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	26	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	40	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	36	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	77	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	21	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	37	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	62	--	--	--	--
Increase (Decrease) in Net Working Capital	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Computer Services (SIC 7721)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	43	3,903	165	13	13
less than 20	28	1,862	75	7	10
20 - 99	4	94	3	3	2
100 - 499	7	513	30	2	1
500 and over	4	1,434	57	1	-
1985					
Total	68	10,264	304	14	...
less than 20	50	3,782	112	13	
20 - 99	8	418	12	1	
100 - 499	7	4,503	134	-	
500 and over	3	1,561	46	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia. Computer Services (SIC 721)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	40	1	18	11	10
Total Sales \$	2,918	10	228	421	2,259
Total Expense \$	2,272	10	59	188	2,015
Net Profit (loss) \$	646	-	169	233	244
Businesses reporting a profit (No.)	36	1	18	10	7
Total Sales \$	2,486	10	228	364	1,884
Total Expense \$	1,829	10	59	130	1,630
Net Profit \$	657	-	169	234	254
Businesses reporting loss (No.)	4	-	-	1	3
Total Sales \$	432	-	-	57	375
Total Expense \$	443	-	-	58	385
Net Loss \$	-11	-	-	-1	-10
1983					
All Businesses (No.)	25	6	6	6	7
Total Sales \$	4,741	139	399	615	3,588
Total Expense \$	4,061	134	372	517	3,038
Net Profit (loss) \$	680	5	27	98	550
Businesses reporting a profit (No.)	20	6	5	3	6
Total Sales \$	4,188	139	341	325	3,383
Total Expense \$	3,456	134	312	182	2,828
Net Profit \$	732	5	29	143	555
Businesses reporting a loss (No.)	5	-	1	3	1
Total Sales \$	553	-	58	290	205
Total Expense \$	605	-	60	335	210
Net Loss \$	-52	-	-2	-45	-5
1984					
All Businesses (No.)	22	-	-	-	-
Total Sales \$	6,316	-	-	-	-
Total Expense \$	6,118	-	-	-	-
Net Profit (loss) \$	198	-	-	-	-
Businesses reporting a profit (No.)	20	-	-	-	-
Total Sales \$	3,724	-	-	-	-
Total Expense \$	3,477	-	-	-	-
Net Profit \$	247	-	-	-	-
Businesses reporting a loss (No.)	2	-	-	-	-
Total Sales \$	2,592	-	-	-	-
Total Expense \$	2,641	-	-	-	-
Net Loss \$	-49	-	-	-	-
1985					
All Businesses (No.)	27	-	-	-	-
Total Sales \$	6,187	-	-	-	-
Total Expense \$	5,897	-	-	-	-
Net Profit (loss) \$	290	-	-	-	-
Businesses reporting a profit (No.)	27	-	-	-	-
Total Sales \$	6,187	-	-	-	-
Total Expense \$	5,897	-	-	-	-
Net Profit \$	290	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	187	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	20.4	--	--	--	--	85.4	23.8	--	--	--	--
Mortgage Interest	0.7	--	--	--	--	8.2	8.7	--	--	--	--
Depreciation	2.2	--	--	--	--	61.7	3.6	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	3.4	3.8	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	72.8	4.8	--	--	--	--
Business & Property Tax	0.5	--	--	--	--	40.5	1.1	--	--	--	--
Insurance	0.9	--	--	--	--	53.4	1.7	--	--	--	--
Rent	12.4	--	--	--	--	50.0	24.8	--	--	--	--
Personnel Expenses	32.0	--	--	--	--	56.4	56.7	--	--	--	--
Financial Expenses	2.1	--	--	--	--	76.8	2.8	--	--	--	--
Bank Interest & Charges	1.0	--	--	--	--	53.3	1.9	--	--	--	--
Professional Fees	1.1	--	--	--	--	68.7	1.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.4	--	--	--	--	80.5	7.9	--	--	--	--
Advertising	0.4	--	--	--	--	68.6	0.6	--	--	--	--
Supplies	3.6	--	--	--	--	70.7	5.0	--	--	--	--
Delivery	2.4	--	--	--	--	41.0	5.9	--	--	--	--
Other Expenses	4.3	--	--	--	--	62.2	6.9	--	--	--	--
Profit (loss)	34.9	--	--	--	--	100.0	34.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as: business management consulting services, customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	187	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	12	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	20	--	--	--	--
Fixed Assets	15	--	--	--	--
Less: Accum. Dep. on Fixed Assets	9	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	26	--	--	--	--
Liabilities and Equity					
Current Loans	6	--	--	--	--
Other Current Liabilities	12	--	--	--	--
Total Current Liabilities	18	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	20	--	--	--	--
Total Equity	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	187	--	--	--	--
Businesses in sample	14				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	-4.2	--	--	--	--
Interest Coverage ratio (times)	10.8	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	108	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	11	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	13	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	12	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	1	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	3	--	--	--	--
Total	20	--	--	--	--
Increase (Decrease) in Net Working Capital	-7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	126	10,507	719	19	15
less than 20	108	3,661	250	17	15
20 - 99	12	2,556	172	2	-
100 - 499	4	X	149	-	-
500 and over	X	X	148	-	-
1985					
Total	140	20,334	1,110	27	...
less than 20	122	5,422	292	26	
20 - 99	8	2,949	162	1	
100 - 499	7	5,762	316	-	
500 and over	3	6,201	340	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	137	33	35	34	35
Total Sales \$	13,593	359	633	1,815	10,786
Total Expense \$	11,561	87	406	1,228	9,840
Net Profit (loss) \$	2,032	272	227	587	946
Businesses reporting a profit (No.)	116	32	31	28	25
Total Sales \$	9,977	349	556	1,522	7,550
Total Expense \$	7,644	70	255	875	6,444
Net Profit \$	2,333	279	301	647	1,106
Businesses reporting loss (No.)	21	1	4	6	10
Total Sales \$	3,616	10	77	293	3,236
Total Expense \$	3,917	17	151	353	3,396
Net Loss \$	-301	-7	-74	-60	-160
1983					
All Businesses (No.)	109	27	22	32	28
Total Sales \$	14,947	314	768	2,519	11,346
Total Expense \$	13,663	217	565	2,308	10,573
Net Profit (loss) \$	1,284	97	203	211	773
Businesses reporting a profit (No.)	87	24	20	20	23
Total Sales \$	10,554	265	692	1,775	7,822
Total Expense \$	8,939	154	481	1,337	6,967
Net Profit \$	1,615	111	211	438	855
Businesses reporting a loss (No.)	22	3	2	12	5
Total Sales \$	4,393	49	76	744	3,524
Total Expense \$	4,724	63	84	971	3,606
Net Loss \$	-331	-14	-8	-227	-82
1984					
All Businesses (No.)	226	52	52	65	57
Total Sales \$	27,832	642	1,783	6,789	18,618
Total Expense \$	21,634	75	866	4,682	16,011
Net Profit (loss) \$	6,198	567	917	2,107	2,607
Businesses reporting a profit (No.)	214	52	52	65	45
Total Sales \$	23,622	642	1,783	6,789	14,408
Total Expense \$	16,353	75	866	4,682	10,730
Net Profit \$	7,269	567	917	2,107	3,678
Businesses reporting a loss (No.)	12	-	-	-	12
Total Sales \$	4,210	-	-	-	4,210
Total Expense \$	5,281	-	-	-	5,281
Net Loss \$	-1,071	-	-	-	-1,071
1985					
All Businesses (No.)	222	41	66	52	63
Total Sales \$	18,285	439	1,626	2,238	13,982
Total Expense \$	16,632	206	845	1,909	13,672
Net Profit (loss) \$	1,653	233	781	329	310
Businesses reporting a profit (No.)	166	41	66	14	45
Total Sales \$	14,902	439	1,626	759	12,078
Total Expense \$	13,116	206	845	315	11,750
Net Profit \$	1,786	233	781	444	328
Businesses reporting a loss (No.)	56	-	-	38	18
Total Sales \$	3,383	-	-	1,479	1,904
Total Expense \$	3,516	-	-	1,594	1,922
Net Loss \$	-133	-	-	-115	-18

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	97	24	24	24	25
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	69	218	296
High sales value (\$000's)	(1)	69	218	296	(1)
	Industry Average(2)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
	Percent of sales				
	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales				
Occupancy Expenses	37.4	52.5	45.8	30.9	21.3
Mortgage Interest	5.7	...	...	...	...
Depreciation	6.2	5.4	5.9	7.5	5.8
Repairs & Maintenance	11.6	20.0	19.6	3.0	4.0
Heat, Light & Telephone	8.6	12.8	9.5	5.9	6.6
Business & Property Tax	2.8	4.0	3.4	0.9	2.9
Insurance	1.8	2.8	2.3	1.3	0.7
Rent	0.9	...	...	...	...
Personnel Expenses	23.7	29.4	15.8	19.2	31.2
Financial Expenses	8.7	10.1	11.4	7.6	5.7
Bank Interest & Charges	6.1	9.3	9.1	2.0	4.0
Professional Fees	2.5	0.8	2.2	5.6	1.3
Franchise Fees	0.1	...	...	...	...
Sales and Admin. Expenses	6.1	10.4	4.1	5.7	4.6
Advertising	1.9	3.1	1.2	2.3	1.4
Supplies	2.9	5.7	2.1	1.7	2.2
Delivery	0.8	0.8	0.6	1.5	0.5
Laundry & Cleaning Expenses	0.4	...	...	...	...
Other Expenses	24.9	8.7	26.1	34.9	28.6
Profit (loss)	-0.8	-11.1	-3.1	1.6	8.6
Total	100.0	100.0	100.0	100.0	100.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	97	24	24	24	25
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	69	218	296
High sales value (\$000's)	(1)	69	218	296	(1)
Average (\$000's)					
Assets					
Cash	19	3	1	4	66
Accounts and Notes Receivable	8	-	-	5	26
Inventory	10	-	2	10	26
Other Current Assets	4	-	4	4	8
Total Current Assets	40	3	7	24	126
Fixed Assets	419	41	115	639	861
Less: Accum. Dep. on Fixed Assets	91	-	18	74	268
Other Assets	26	-	-	28	74
Total Assets	393	44	104	617	793
Liabilities and Equity					
Current Loans	19	2	-	36	37
Other Current Liabilities	48	4	5	63	119
Total Current Liabilities	67	5	5	100	156
Mortgages Payable	172	17	63	478	120
Long Term Debt	7	-	-	-	27
Other Liabilities	97	-	1	80	302
Total Liabilities	343	23	69	658	605
Total Equity	51	21	34	-41	188

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	97	24	24	24	25
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	69	218	296
High sales value (\$000's)	(1)	69	218	296	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.8	0.2	1.7	0.3	1.0
Leverage Ratios					
Debt/Equity ratio (times)	-6.1	0.3	3.0	-25.7	6.4
Interest Coverage ratio (times)	1.6	...	0.6	2.1	5.4
Debt ratio (times)	1.1	2.3	0.7	1.1	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	81	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	416	--	--	--	--
Advances From Owners and Affiliates	12	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	2	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Sources	-	--	--	--	--
Total	517	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	438	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	84	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	3	--	--	--	--
Repayment of Adv. From Owners and Affil.	13	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Applications	15	--	--	--	--
Total	557	--	--	--	--
Increase (Decrease) in Net Working Capital	-40	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	274	33,998	4,589	39	12
less than 20	217	6,409	864	30	11
20 - 99	40	11,027	1,491	7	1
100 - 499	9	9,057	1,219	-	-
500 and over	8	7,505	1,015	2	-
1985					
Total	267	45,234	4,551	31	...
less than 20	216	8,239	829	25	
20 - 99	35	15,277	1,537	4	
100 - 499	8	8,580	863	1	
500 and over	8	13,138	1,322	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
All Businesses (No.)	185	45	44	49
Total Sales \$	49,297	1,019	2,928	9,995
Total Expense \$	48,689	1,270	2,769	9,752
Net Profit (loss) \$	608	-251	159	243
Businesses reporting a profit (No.)	98	10	29	32
Total Sales \$	28,157	315	1,725	6,363
Total Expense \$	25,483	253	1,480	5,943
Net Profit \$	2,674	62	245	420
Businesses reporting loss (No.)	87	35	15	17
Total Sales \$	21,140	704	1,203	3,632
Total Expense \$	23,206	1,017	1,289	3,809
Net Loss \$	-2,066	-313	-86	-177
1983				
All Businesses (No.)	217	53	54	55
Total Sales \$	42,690	736	2,501	7,291
Total Expense \$	39,280	695	2,414	7,060
Net Profit (loss) \$	3,410	41	87	231
Businesses reporting a profit (No.)	149	43	32	38
Total Sales \$	27,354	605	1,130	4,865
Total Expense \$	22,982	508	820	4,427
Net Profit \$	4,372	97	310	438
Businesses reporting a loss (No.)	68	10	22	17
Total Sales \$	15,336	131	1,371	2,426
Total Expense \$	16,298	187	1,594	2,633
Net Loss \$	-962	-56	-223	-207
1984				
All Businesses (No.)	154	36	39	40
Total Sales \$	35,909	814	2,101	9,363
Total Expense \$	36,316	1,022	2,214	10,268
Net Profit (loss) \$	-407	-208	-113	-905
Businesses reporting a profit (No.)	71	3	22	22
Total Sales \$	23,200	118	1,318	4,925
Total Expense \$	21,428	100	1,087	4,581
Net Profit \$	1,772	18	231	344
Businesses reporting a loss (No.)	83	33	17	18
Total Sales \$	12,709	696	783	4,438
Total Expense \$	14,888	922	1,127	5,687
Net Loss \$	-2,179	-226	-344	-1,249
1985				
All Businesses (No.)	100	24	26	24
Total Sales \$	31,658	1,347	2,831	6,098
Total Expense \$	29,492	1,458	2,848	5,980
Net Profit (loss) \$	2,166	-111	-17	118
Businesses reporting a profit (No.)	73	9	14	24
Total Sales \$	29,824	424	1,920	6,098
Total Expense \$	27,367	372	1,809	5,980
Net Profit \$	2,457	52	111	118
Businesses reporting a loss (No.)	27	15	12	-
Total Sales \$	1,834	923	911	-
Total Expense \$	2,125	1,086	1,039	-
Net Loss \$	-291	-163	-128	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	158	39	37	42	40
Total Sales \$	47,091	1,290	3,499	10,171	32,131
Total Expense \$	46,488	1,449	3,283	10,048	31,708
Net Profit (loss) \$	603	-159	216	123	423
Businesses reporting a profit (No.)	95	25	23	24	23
Total Sales \$	27,391	903	2,265	6,212	18,011
Total Expense \$	24,754	772	1,962	5,867	16,153
Net Profit \$	2,637	131	303	345	1,858
Businesses reporting loss (No.)	63	14	14	18	17
Total Sales \$	19,700	387	1,234	3,959	14,120
Total Expense \$	21,734	677	1,321	4,181	15,555
Net Loss \$	-2,034	-290	-87	-222	-1,435
1983					
All Businesses (No.)	190	47	48	47	48
Total Sales \$	41,454	712	2,848	7,793	30,101
Total Expense \$	38,157	614	2,906	7,635	27,002
Net Profit (loss) \$	3,297	98	-58	158	3,099
Businesses reporting a profit (No.)	125	37	25	30	33
Total Sales \$	26,330	581	1,388	4,627	19,734
Total Expense \$	22,085	427	1,210	4,193	16,255
Net Profit \$	4,245	154	178	434	3,479
Businesses reporting a loss (No.)	65	10	23	17	15
Total Sales \$	15,124	131	1,460	3,166	10,367
Total Expense \$	16,072	187	1,696	3,442	10,747
Net Loss \$	-948	-56	-236	-276	-380
1984					
All Businesses (No.)	135	23	43	30	39
Total Sales \$	34,065	543	2,746	7,145	23,631
Total Expense \$	34,602	681	2,810	8,299	22,812
Net Profit (loss) \$	-537	-138	-64	-1,154	819
Businesses reporting a profit (No.)	62	-	26	12	24
Total Sales \$	21,509	-	1,963	2,707	16,839
Total Expense \$	19,955	-	1,683	2,612	15,660
Net Profit \$	1,554	-	280	95	1,179
Businesses reporting a loss (No.)	73	23	17	18	15
Total Sales \$	12,556	543	783	4,438	6,792
Total Expense \$	14,647	681	1,127	5,687	7,152
Net Loss \$	-2,091	-138	-344	-1,249	-360
All Businesses (No.)	100	24	26	24	26
Total Sales \$	31,658	1,347	2,831	6,098	21,382
Total Expense \$	29,492	1,458	2,848	5,980	19,206
Net Profit (loss) \$	2,166	-111	-17	118	2,176
Businesses reporting a profit (No.)	73	9	14	24	26
Total Sales \$	29,824	424	1,920	6,098	21,382
Total Expense \$	27,367	372	1,809	5,980	19,206
Net Profit \$	2,457	52	111	118	2,176
Businesses reporting a loss (No.)	27	15	12	-	-
Total Sales \$	1,834	923	911	-	-
Total Expense \$	2,125	1,086	1,039	-	-
Net Loss \$	-291	-163	-128	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	420	105	105	105	105
Businesses in sample	53				
Low sales value (\$000's)	(1)	(1)	61	159	321
High sales value (\$000's)	(1)	61	159	321	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	40.8	33.7	51.8	39.8	38.0	99.0	41.3	33.7	51.8	39.8	39.5
Occupancy Expenses	14.3	18.9	10.7	14.1	13.4	100.0	14.3	18.9	10.7	14.1	13.4
Mortgage Interest	0.7	...	...	...	...	28.6	2.4	...	...	...	...
Depreciation	2.0	0.2	2.1	2.8	2.9	66.3	3.0	1.1	4.2	2.8	3.1
Repairs & Maintenance	2.3	5.3	1.1	1.5	1.4	93.9	2.5	5.3	1.4	1.5	1.4
Heat, Light & Telephone	4.6	5.1	5.4	5.0	3.1	94.7	4.9	6.3	5.4	5.0	3.2
Business & Property Tax	1.3	3.0	0.4	0.8	0.9	90.8	1.4	3.0	0.4	0.9	1.1
Insurance	1.2	3.3	0.3	0.7	0.6	91.9	1.3	3.3	0.4	0.7	0.7
Rent	2.1	-	0.7	3.3	4.4	40.2	5.2	-	2.8	7.0	5.0
Personnel Expenses	30.3	29.9	25.6	32.8	33.0	100.0	30.3	29.9	25.6	32.8	33.0
Financial Expenses	3.6	6.9	1.2	3.6	2.7	98.3	3.6	6.9	1.3	3.7	2.7
Bank Interest & Charges	2.5	5.7	0.6	2.1	1.8	96.9	2.6	5.7	0.6	2.1	1.9
Professional Fees	0.8	1.1	0.6	0.8	0.6	94.2	0.8	1.1	0.6	0.8	0.7
Franchise Fees	0.3	...	...	...	...	7.9	3.4	-	-	-	-
Sales and Admin. Expenses	6.9	10.4	4.4	6.6	6.1	99.3	6.9	10.4	4.4	6.7	6.2
Advertising	2.1	2.3	1.0	3.1	1.8	99.3	2.1	2.3	1.0	3.1	1.9
Supplies	3.9	7.8	2.0	2.4	3.3	89.7	4.3	7.8	2.8	2.5	3.7
Delivery	0.8	0.3	1.0	1.1	0.8	80.7	1.0	0.4	1.1	1.5	1.0
Fuel Expense	0.1	..	...	...	...	11.4	1.3	-	...	-	-
Other Expenses	2.6	3.4	2.1	0.9	3.8	91.8	2.8	4.2	2.1	1.0	4.0
Profit (loss)	1.5	-3.2	4.0	2.2	3.1	100.0	1.5	-3.2	4.0	2.2	3.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	420	105	105	105	105
Businesses in sample	53				
Low sales value (\$000's)	(1)	(1)	61	159	321
High sales value (\$000's)	(1)	61	159	321	(1)
Average (\$000's)					
Assets					
Cash	9	5	5	5	23
Accounts and Notes Receivable	1	-	-	-	5
Inventory	6	-	1	4	19
Other Current Assets	6	-	-	8	18
Total Current Assets	23	5	6	16	65
Fixed Assets	108	67	30	103	232
Less: Accum. Dep. on Fixed Assets	38	16	8	50	79
Other Assets	9	-	4	4	29
Total Assets	102	56	31	73	247
Liabilities and Equity					
Current Loans	6	-	3	6	16
Other Current Liabilities	26	4	5	19	75
Total Current Liabilities	32	4	8	25	92
Mortgages Payable	6	9	7	1	8
Long Term Debt	9	-	5	10	19
Other Liabilities	33	26	6	26	74
Total Liabilities	80	39	25	62	193
Total Equity	22	18	6	11	54

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	420	105	105	105	105
Businesses in sample	53				
Low sales value (\$000's)	(1)	(1)	61	159	321
High sales value (\$000's)	(1)	61	159	321	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.1	1.3	1.6	1.0	0.8
Leverage Ratios					
Debt/Equity ratio (times)	3.3	2.2	-1.4	3.8	6.8
Interest Coverage ratio (times)	5.2	0.3	4.1	4.4	12.4
Debt ratio (times)	0.9	0.7	0.8	0.9	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	242	60	60	61	61
Businesses in sample	20				
Low sales value (\$000's)	(1)	(1)	100	212	443
High sales value (\$000's)	(1)	100	212	443	(1)
Average (\$000's)					
Source of Funds					
From Operations	20	-	6	16	49
Sale of Fixed Assets	1	-	-	-	5
Increase in Long Term Debt	15	-	-	39	17
Advances From Owners and Affiliates	2	-	-	1	5
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	2	-	-	-	6
Tax Adjustments	-	-	-	-	1
Other Sources	-	-	-	-	-
Total	40	-	6	57	83
Application of Funds					
Purchase of Fixed Assets	18	1	1	23	39
Payment of Dividends	1	-	-	-	3
Repayment of Long Term Debt	9	-	2	20	11
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	2	-	-	-	6
Repayment of Adv. From Owners and Affil.	12	1	1	21	22
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	1
Total	42	1	4	64	83
Increase (Decrease) in Net Working Capital	-2	-1	2	-8	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	948	69,929	9.599	179	90
less than 20	819	25,934	3.553	156	81
20 - 99	108	23,851	3.278	21	8
100 - 499	11	10,900	1.498	1	1
500 and over	10	9,244	1,270	1	-
1985					
Total	1,019	93,577	10.638	142	-
less than 20	885	33,885	3.852	134	-
20 - 99	115	37,390	4.251	8	-
100 - 499	12	13,994	1,591	-	-
500 and over	7	8,308	944	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	669	167	166	168	168
Total Sales \$	115,901	4,067	10,646	23,993	77,195
Total Expense \$	110,654	3,974	9,759	22,826	74,095
Net Profit (loss) \$	5,247	93	887	1,167	3,100
Businesses reporting a profit (No.)	459	93	134	132	100
Total Sales \$	74,866	2,564	8,468	18,625	45,209
Total Expense \$	67,927	2,165	7,202	17,119	41,441
Net Profit \$	6,939	399	1,266	1,506	3,768
Businesses reporting loss (No.)	210	74	32	36	68
Total Sales \$	41,035	1,503	2,178	5,368	31,986
Total Expense \$	42,727	1,809	2,557	5,707	32,651
Net Loss \$	-1,692	-306	-379	-339	-665
1983					
All Businesses (No.)	803	201	193	208	201
Total Sales \$	119,700	4,644	10,069	22,552	82,435
Total Expense \$	114,320	4,715	8,961	21,009	79,635
Net Profit (loss) \$	5,380	-71	1,108	1,543	2,800
Businesses reporting a profit (No.)	554	97	151	151	151
Total Sales \$	87,641	2,625	7,855	16,406	60,751
Total Expense \$	79,420	2,202	6,568	14,507	56,141
Net Profit \$	8,221	423	1,287	1,899	4,610
Businesses reporting a loss (No.)	249	104	42	57	50
Total Sales \$	32,059	2,019	2,214	6,146	21,680
Total Expense \$	34,900	2,513	2,393	6,502	23,499
Net Loss \$	-2,841	-494	-179	-356	-1,819
1984					
All Businesses (No.)	958	238	236	240	244
Total Sales \$	199,986	5,985	19,829	40,858	133,314
Total Expense \$	190,035	5,338	17,718	39,320	127,659
Net Profit (loss) \$	9,951	647	2,111	1,538	5,655
Businesses reporting a profit (No.)	746	164	205	193	181
Total Sales \$	164,386	4,676	17,650	33,363	108,693
Total Expense \$	153,192	3,887	15,457	31,385	102,463
Net Profit \$	11,194	789	2,193	1,978	6,230
Businesses reporting a loss (No.)	212	74	31	47	63
Total Sales \$	35,600	1,309	2,179	7,495	24,613
Total Expense \$	36,843	1,451	2,261	7,935	25,199
Net Loss \$	-1,243	-142	-82	-440	-586
1985					
All Businesses (No.)	421	105	91	119	106
Total Sales \$	112,853	6,527	9,312	27,474	69,540
Total Expense \$	108,346	6,314	8,385	26,640	67,007
Net Profit (loss) \$	4,507	213	927	834	2,533
Businesses reporting a profit (No.)	291	52	74	84	81
Total Sales \$	86,839	3,129	7,374	19,884	56,452
Total Expense \$	81,224	2,725	6,396	18,881	53,222
Net Profit \$	5,615	404	978	1,003	3,230
Businesses reporting a loss (No.)	130	53	17	35	25
Total Sales \$	26,014	3,398	1,938	7,590	13,088
Total Expense \$	27,122	3,589	1,989	7,759	13,785
Net Loss \$	-1,108	-191	-51	-169	-697

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

includes food take-out service (exc. caterers and mobile food services).

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	256	64	64	64	64
Total Sales \$	67,065	3,129	7,070	14,664	42,200
Total Expense \$	64,439	2,927	6,851	14,183	40,477
Net Profit (loss) \$	2,626	202	219	481	1,722
Businesses reporting a profit (No.)	153	43	39	34	3
Total Sales \$	39,336	2,238	4,516	7,752	24,832
Total Expense \$	35,802	1,888	4,029	7,035	22,855
Net Profit \$	3,534	350	487	717	1,982
Businesses reporting loss (No.)	103	21	25	30	2
Total Sales \$	27,729	891	2,554	6,912	17,377
Total Expense \$	28,637	1,039	2,822	7,148	17,622
Net Loss \$	-908	-148	-268	-236	-255
1983					
All Businesses (No.)	233	57	59	58	5
Total Sales \$	64,377	3,116	6,627	14,136	40,492
Total Expense \$	62,261	2,684	6,156	13,496	39,922
Net Profit (loss) \$	2,116	432	471	640	570
Businesses reporting a profit (No.)	153	37	36	41	3
Total Sales \$	42,769	1,877	4,095	10,030	26,766
Total Expense \$	38,813	1,327	3,404	9,134	24,942
Net Profit \$	3,956	550	691	896	1,824
Businesses reporting a loss (No.)	80	20	23	17	1
Total Sales \$	21,608	1,239	2,532	4,106	13,722
Total Expense \$	23,448	1,357	2,752	4,362	14,922
Net Loss \$	-1,840	-118	-220	-256	-1,222
1984					
All Businesses (No.)	386	93	99	96	76
Total Sales \$	126,868	7,163	15,286	27,529	76,826
Total Expense \$	120,708	6,531	14,527	26,791	72,836
Net Profit (loss) \$	6,160	632	759	738	4,000
Businesses reporting a profit (No.)	309	75	80	73	4
Total Sales \$	105,791	6,250	12,337	21,124	66,007
Total Expense \$	98,756	5,562	11,375	20,036	61,722
Net Profit \$	7,035	688	962	1,088	4,285
Businesses reporting a loss (No.)	77	18	19	23	10
Total Sales \$	21,077	913	2,949	6,405	10,819
Total Expense \$	21,952	969	3,152	6,755	11,000
Net Loss \$	-875	-56	-203	-350	-222
1985					
All Businesses (No.)	421	105	91	119	106
Total Sales \$	112,853	6,527	9,312	27,474	69,540
Total Expense \$	108,346	6,314	8,385	26,640	67,007
Net Profit (loss) \$	4,507	213	927	834	2,533
Businesses reporting a profit (No.)	291	52	74	84	81
Total Sales \$	86,839	3,129	7,374	19,884	56,452
Total Expense \$	81,224	2,725	6,396	18,881	53,222
Net Profit \$	5,615	404	978	1,003	3,230
Businesses reporting a loss (No.)	130	53	17	35	25
Total Sales \$	26,014	3,398	1,938	7,590	13,088
Total Expense \$	27,122	3,589	1,989	7,759	13,785
Net Loss \$	-1,108	-191	-51	-169	-697

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	210	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	50.6	--	--	--	--	100.0	50.6	--	--	--	--
Occupancy Expenses	21.1	--	--	--	--	100.0	21.1	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	5.7	--	--	--	--	93.8	6.1	--	--	--	--
Repairs & Maintenance	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Heat, Light & Telephone	5.3	--	--	--	--	100.0	5.3	--	--	--	--
Business & Property Tax	0.3	--	--	--	--	49.3	0.7	--	--	--	--
Insurance	0.5	--	--	--	--	63.4	0.7	--	--	--	--
Rent	8.0	--	--	--	--	76.3	10.5	--	--	--	--
Personnel Expenses	30.4	--	--	--	--	100.0	30.4	--	--	--	--
Financial Expenses	6.1	--	--	--	--	97.7	6.3	--	--	--	--
Bank Interest & Charges	3.6	--	--	--	--	97.7	3.7	--	--	--	--
Professional Fees	1.1	--	--	--	--	97.7	1.2	--	--	--	--
Franchise Fees	1.4	--	--	--	--	33.9	4.1	--	--	--	--
Sales and Admin. Expenses	4.0	--	--	--	--	100.0	4.0	--	--	--	--
Advertising	1.8	--	--	--	--	76.9	2.4	--	--	--	--
Supplies	0.6	--	--	--	--	57.0	1.0	--	--	--	--
Delivery	1.3	--	--	--	--	50.4	2.6	--	--	--	--
Fuel Expense	0.3	--	--	--	--	24.3	1.2	--	--	--	--
Other Expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Profit (loss)	-16.1	--	--	--	--	100.0	-16.1	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as: take-out chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services).

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	210	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	11	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	4	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	19	--	--	--	--
Fixed Assets	100	--	--	--	--
Less: Accum. Dep. on Fixed Assets	18	--	--	--	--
Other Assets	35	--	--	--	--
Total Assets	136	--	--	--	--
Liabilities and Equity					
Current Loans	19	--	--	--	--
Other Current Liabilities	54	--	--	--	--
Total Current Liabilities	72	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	27	--	--	--	--
Other Liabilities	34	--	--	--	--
Total Liabilities	136	--	--	--	--
Total Equity	-	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	210	--	--	--	--
Businesses in sample	18				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.7	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	223.5	--	--	--	--
Interest Coverage ratio (times)	3.5	--	--	--	--
Debt ratio (times)	1.0	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	54	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	36	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	28	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	16	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	89	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	33	--	--	--	--
Payment of Dividends	3	--	--	--	--
Repayment of Long Term Debt	13	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	9	--	--	--	--
Repayment of Adv. From Owners and Affil.	9	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	68	--	--	--	--
Increase (Decrease) in Net Working Capital	21	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	948	69,929	9,599	179	90
less than 20	819	25,934	3,553	156	81
20 - 99	108	23,851	3,278	21	8
100 - 499	11	10,900	1,498	1	1
500 and over	10	9,244	1,270	1	-
1985					
Total	1,019	93,577	10,638	142	...
less than 20	885	33,885	3,852	134	
20 - 99	115	37,390	4,251	8	
100 - 499	12	13,994	1,591	-	
500 and over	7	8,308	944	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	152	37	37	40	38
Total Sales \$	26,349	882	2,322	6,076	17,069
Total Expense \$	24,977	816	2,059	5,614	16,488
Net Profit (loss) \$	1,372	66	263	462	581
Businesses reporting a profit (No.)	104	15	35	35	19
Total Sales \$	16,600	421	2,256	5,324	8,599
Total Expense \$	14,888	327	1,982	4,832	7,747
Net Profit \$	1,712	94	274	492	852
Businesses reporting loss (No.)	48	22	2	5	19
Total Sales \$	9,749	461	66	752	8,470
Total Expense \$	10,089	489	77	782	8,741
Net Loss \$	-340	-28	-11	-30	-271
1983					
All Businesses (No.)	257	63	58	71	65
Total Sales \$	30,793	1,187	3,137	6,470	19,999
Total Expense \$	29,550	1,437	2,854	6,215	19,044
Net Profit (loss) \$	1,243	-250	283	255	955
Businesses reporting a profit (No.)	161	13	50	46	52
Total Sales \$	23,698	276	2,608	4,128	16,686
Total Expense \$	21,684	219	2,318	3,725	15,422
Net Profit \$	2,014	57	290	403	1,264
Businesses reporting a loss (No.)	96	50	8	25	13
Total Sales \$	7,095	911	529	2,342	3,313
Total Expense \$	7,866	1,218	536	2,490	3,622
Net Loss \$	-771	-307	-7	-148	-309
1984					
All Businesses (No.)	326	78	82	74	92
Total Sales \$	45,960	1,395	4,845	8,608	31,112
Total Expense \$	43,952	1,417	4,297	8,188	30,050
Net Profit (loss) \$	2,008	-22	548	420	1,062
Businesses reporting a profit (No.)	263	50	65	56	92
Total Sales \$	42,108	816	3,918	6,262	31,112
Total Expense \$	39,965	738	3,357	5,820	30,050
Net Profit \$	2,143	78	561	442	1,062
Businesses reporting a loss (No.)	63	28	17	18	-
Total Sales \$	3,852	579	927	2,346	-
Total Expense \$	3,987	679	940	2,368	-
Net Loss \$	-135	-100	-13	-22	-
1985					
All Businesses (No.)	310	72	79	77	82
Total Sales \$	55,825	2,076	4,901	11,058	37,790
Total Expense \$	53,998	2,245	5,323	12,680	33,750
Net Profit (loss) \$	1,827	-169	-422	-1,622	4,040
Businesses reporting a profit (No.)	173	30	22	49	72
Total Sales \$	45,042	708	1,812	6,930	35,592
Total Expense \$	40,157	657	1,626	6,393	31,481
Net Profit \$	4,885	51	186	537	4,111
Businesses reporting a loss (No.)	137	42	57	28	10
Total Sales \$	10,783	1,368	3,089	4,128	2,198
Total Expense \$	13,841	1,588	3,697	6,287	2,269
Net Loss \$	-3,058	-220	-608	-2,159	-71

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	12	23	32
High sales value (\$000's)	(1)	12	23	32	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	21.4	11.8	22.9	22.3	26.1	100.0	21.4	11.8	22.9	22.3	26.1
Mortgage Interest	0.2	...	...	...	...	5.7	3.9	-	...	-	-
Depreciation	2.4	1.4	3.0	1.0	3.3	70.7	3.4	2.8	4.3	2.1	3.3
Repairs & Maintenance	2.3	2.3	4.2	1.8	0.8	79.8	2.8	4.6	4.7	2.0	0.9
Heat, Light & Telephone	6.7	6.5	5.9	10.8	4.9	92.4	7.3	8.7	5.9	12.2	4.9
Business & Property Tax	0.9	1.3	1.1	0.9	0.5	92.9	1.0	1.3	1.1	1.2	0.5
Insurance	0.6	0.4	0.8	0.4	0.8	72.2	0.9	0.6	1.0	1.1	0.9
Rent	8.3	-	7.1	7.3	15.8	56.3	14.7	-	16.1	11.0	15.8
Personnel Expenses	14.7	-	5.8	21.2	28.9	53.7	27.3	-	12.6	42.1	28.9
Financial Expenses	2.6	4.1	1.6	3.2	2.1	92.2	2.8	4.1	1.9	3.2	2.3
Bank Interest & Charges	1.8	3.5	0.6	2.5	1.3	79.5	2.3	4.7	1.0	2.5	1.5
Professional Fees	0.8	0.7	0.9	0.7	0.9	75.8	1.1	0.9	1.4	1.0	1.0
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	12.7	17.0	8.4	15.5	11.9	100.0	12.7	17.0	8.4	15.5	11.9
Advertising	1.3	0.7	1.1	1.5	1.7	87.3	1.5	1.0	1.3	1.5	1.8
Supplies	10.0	15.9	5.1	12.1	9.2	100.0	10.0	15.9	5.1	12.1	9.2
Delivery	1.4	0.4	2.2	1.8	1.1	45.7	3.1	0.9	6.5	4.3	1.8
Other Expenses	13.3	17.9	17.6	5.7	11.0	97.0	13.7	17.9	17.6	6.7	11.0
Profit (loss)	35.3	49.1	43.7	32.2	19.9	100.0	35.3	49.1	43.7	32.2	19.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	12	23	32
High sales value (\$000's)	(1)	12	23	32	(1)
Average (\$000's)					
Assets					
Cash	3	-	1	1	9
Accounts and Notes Receivable	-	-	-	-	1
Inventory	1	-	-	2	1
Other Current Assets	1	-	-	-	5
Total Current Assets	5	-	1	3	15
Fixed Assets	9	1	1	9	24
Less: Accum. Dep. on Fixed Assets	3	-	-	1	10
Other Assets	4	-	-	-	12
Total Assets	15	1	1	12	40
Liabilities and Equity					
Current Loans	1	-	-	-	2
Other Current Liabilities	3	-	-	6	7
Total Current Liabilities	4	-	-	6	9
Mortgages Payable	-	-	-	-	-
Long Term Debt	1	-	-	-	4
Other Liabilities	1	1	-	5	1
Total Liabilities	6	1	-	10	14
Total Equity	9	-	1	2	26

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	637	159	159	159	160
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	12	23	32
High sales value (\$000's)	(1)	12	23	32	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.0	-	-	1.5	4.5
Leverage Ratios					
Debt/Equity ratio (times)	-10.1	-38.2	-	-30.8	-0.7
Interest Coverage ratio (times)	66.6	109.1	52.3	103.9	21.8
Debt ratio (times)	0.4	1.0	-	0.6	0.3

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	27	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	42	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	28	--	--	--	--
Advances From Owners and Affiliates	13	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	84	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	45	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	6	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil.	48	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	110	--	--	--	--
Increase (Decrease) in Net Working Capital	-25	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	306	8,267	941	43	36
less than 20	297	6,822	781	41	36
20 - 99	6	1,165	129	1	-
100 - 499	X	X	17	1	-
500 and over	X	X	14	-	-
1985					
Total	322	12,130	1,190	50	...
less than 20	311	8,317	817	47	-
20 - 99	8	3,054	300	-	-
100 - 499	X	X	42	2	-
500 and over	X	X	31	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	613	138	154	160	161
Total Sales \$	15,201	1,658	2,252	3,195	8,096
Total Expense \$	10,164	888	1,139	1,690	6,447
Net Profit (loss) \$	5,037	770	1,113	1,505	1,649
Businesses reporting a profit (No.)	585	123	154	158	150
Total Sales \$	13,919	1,473	2,252	3,144	7,050
Total Expense \$	8,792	676	1,139	1,631	5,346
Net Profit \$	5,127	797	1,113	1,513	1,704
Businesses reporting loss (No.)	28	15	-	2	11
Total Sales \$	1,282	185	-	51	1,046
Total Expense \$	1,372	212	-	59	1,101
Net Loss \$	-90	-27	-	-8	-55
1983					
All Businesses (No.)	609	140	150	167	152
Total Sales \$	18,514	1,535	1,895	3,262	11,822
Total Expense \$	13,211	700	1,037	1,887	9,587
Net Profit (loss) \$	5,303	835	858	1,375	2,235
Businesses reporting a profit (No.)	600	139	150	163	148
Total Sales \$	18,038	1,524	1,895	3,171	11,448
Total Expense \$	12,689	675	1,037	1,780	9,197
Net Profit \$	5,349	849	858	1,391	2,251
Businesses reporting a loss (No.)	9	1	-	4	4
Total Sales \$	476	11	-	91	374
Total Expense \$	522	25	-	107	390
Net Loss \$	-46	-14	-	-16	-16
1984					
All Businesses (No.)	700	166	171	186	177
Total Sales \$	26,381	1,805	2,452	4,146	17,978
Total Expense \$	18,306	764	1,265	2,325	13,952
Net Profit (loss) \$	8,075	1,041	1,187	1,821	4,026
Businesses reporting a profit (No.)	670	166	171	169	164
Total Sales \$	23,790	1,805	2,452	3,729	15,804
Total Expense \$	15,571	764	1,265	1,873	11,669
Net Profit \$	8,219	1,041	1,187	1,856	4,135
Businesses reporting a loss (No.)	30	-	-	17	13
Total Sales \$	2,591	-	-	417	2,174
Total Expense \$	2,735	-	-	452	2,283
Net Loss \$	-144	-	-	-35	-109
1985					
All Businesses (No.)	639	159	152	163	165
Total Sales \$	33,036	2,030	2,978	4,585	23,443
Total Expense \$	25,993	965	1,980	3,042	20,006
Net Profit (loss) \$	7,043	1,065	998	1,543	3,437
Businesses reporting a profit (No.)	604	159	142	138	165
Total Sales \$	32,173	2,030	2,746	3,954	23,443
Total Expense \$	25,116	965	1,746	2,399	20,006
Net Profit \$	7,057	1,065	1,000	1,555	3,437
Businesses reporting a loss (No.)	35	-	10	25	-
Total Sales \$	863	-	232	631	-
Total Expense \$	877	-	234	643	-
Net Loss \$	-14	-	-2	-12	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	162	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	25.0	--	--	--	--	100.0	25.0	--	--	--	--
Mortgage Interest	0.5	--	--	--	--	6.8	6.8	--	--	--	--
Depreciation	6.7	--	--	--	--	73.8	9.1	--	--	--	--
Repairs & Maintenance	1.2	--	--	--	--	50.4	2.3	--	--	--	--
Heat, Light & Telephone	9.4	--	--	--	--	85.7	11.0	--	--	--	--
Business & Property Tax	1.9	--	--	--	--	73.7	2.5	--	--	--	--
Insurance	1.7	--	--	--	--	91.3	1.9	--	--	--	--
Rent	3.6	--	--	--	--	58.2	6.2	--	--	--	--
Personnel Expenses	26.9	--	--	--	--	65.1	41.4	--	--	--	--
Financial Expenses	2.9	--	--	--	--	96.9	3.0	--	--	--	--
Bank Interest & Charges	1.9	--	--	--	--	91.3	2.1	--	--	--	--
Professional Fees	1.0	--	--	--	--	82.3	1.2	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	18.1	--	--	--	--	100.0	18.1	--	--	--	--
Advertising	1.5	--	--	--	--	73.9	2.0	--	--	--	--
Supplies	10.3	--	--	--	--	88.7	11.6	--	--	--	--
Delivery	6.3	--	--	--	--	89.2	7.1	--	--	--	--
Other Expenses	12.2	--	--	--	--	91.4	13.4	--	--	--	--
Profit (loss)	14.9	--	--	--	--	100.0	14.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	162	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	4	--	--	--	--
Accounts and Notes Receivable	3	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	4	--	--	--	--
Total Current Assets	11	--	--	--	--
Fixed Assets	50	--	--	--	--
Less: Accum. Dep. on Fixed Assets	23	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	43	--	--	--	--
Liabilities and Equity					
Current Loans	4	--	--	--	--
Other Current Liabilities	13	--	--	--	--
Total Current Liabilities	17	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	20	--	--	--	--
Total Liabilities	38	--	--	--	--
Total Equity	5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	162	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.6	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	-10.2	--	--	--	--
Interest Coverage ratio (times)	20.2	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	79	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	9	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	13	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	6	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	15	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	108	6,503	782	12	12
less than 20	98	3,643	445	10	12
20 - 99	9	X	335	2	-
100 - 499	X	X	2	-	-
500 and over	-	-	-	-	-
1985					
Total	115	8,987	852	11	...
less than 20	106	5,235	504	11	-
20 - 99	8	X	277	-	-
100 - 499	-	-	-	-	-
500 and over	X	X	71	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	81	17	19	24	21
Total Sales \$	10,329	300	390	1,537	8,102
Total Expense \$	9,969	298	494	1,424	7,753
Net Profit (loss) \$	360	2	-104	113	349
Businesses reporting a profit (No.)	35	1	2	18	14
Total Sales \$	6,289	18	57	1,073	5,141
Total Expense \$	5,737	9	47	941	4,740
Net Profit \$	552	9	10	132	401
Businesses reporting loss (No.)	46	16	17	6	7
Total Sales \$	4,040	282	333	464	2,961
Total Expense \$	4,232	289	447	483	3,013
Net Loss \$	-192	-7	-114	-19	-52
1983					
All Businesses (No.)	56	10	18	13	15
Total Sales \$	6,844	259	897	1,283	4,405
Total Expense \$	6,201	264	831	1,166	3,940
Net Profit (loss) \$	643	-5	66	117	465
Businesses reporting a profit (No.)	41	6	13	12	10
Total Sales \$	5,306	174	620	1,186	3,326
Total Expense \$	4,494	154	510	1,065	2,765
Net Profit \$	812	20	110	121	561
Businesses reporting a loss (No.)	15	4	5	1	5
Total Sales \$	1,538	85	277	97	1,079
Total Expense \$	1,707	110	321	101	1,175
Net Loss \$	-169	-25	-44	-4	-96
1984					
All Businesses (No.)	116	17	35	32	32
Total Sales \$	16,230	210	648	2,310	13,062
Total Expense \$	14,802	69	563	1,820	12,350
Net Profit (loss) \$	1,428	141	85	490	712
Businesses reporting a profit (No.)	99	17	32	18	32
Total Sales \$	15,665	210	607	1,786	13,062
Total Expense \$	14,215	69	514	1,282	12,350
Net Profit \$	1,450	141	93	504	712
Businesses reporting a loss (No.)	17	-	3	14	-
Total Sales \$	565	-	41	524	-
Total Expense \$	587	-	49	538	-
Net Loss \$	-22	-	-8	-14	-
1985					
All Businesses (No.)	169	32	48	43	46
Total Sales \$	18,045	620	1,093	2,964	13,368
Total Expense \$	16,864	417	965	2,538	12,944
Net Profit (loss) \$	1,181	203	128	426	424
Businesses reporting a profit (No.)	111	27	24	24	36
Total Sales \$	13,479	538	572	1,296	11,073
Total Expense \$	12,061	316	325	833	10,587
Net Profit \$	1,418	222	247	463	486
Businesses reporting a loss (No.)	58	5	24	19	10
Total Sales \$	4,566	82	521	1,668	2,295
Total Expense \$	4,803	101	640	1,705	2,357
Net Loss \$	-237	-19	-119	-37	-62

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	16	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Repairs & Maintenance	-	--	--	--	--	-	-	--	--	--	--
Heat, Light & Telephone	0.5	--	--	--	--	18.9	2.9	--	--	--	--
Business & Property Tax	0.1	--	--	--	--	22.2	0.6	--	--	--	--
Insurance	0.5	--	--	--	--	33.6	1.4	--	--	--	--
Rent	0.6	--	--	--	--	18.9	3.1	--	--	--	--
Personnel Expenses	5.9	--	--	--	--	33.6	17.5	--	--	--	--
Financial Expenses	1.7	--	--	--	--	36.9	4.6	--	--	--	--
Bank Interest & Charges	1.0	--	--	--	--	36.9	2.8	--	--	--	--
Professional Fees	0.7	--	--	--	--	36.9	1.8	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	3.2	--	--	--	--	96.7	3.3	--	--	--	--
Advertising	0.8	--	--	--	--	18.9	4.1	--	--	--	--
Supplies	0.7	--	--	--	--	33.6	2.0	--	--	--	--
Delivery	1.7	--	--	--	--	82.0	2.1	--	--	--	--
Other Expenses	16.0	--	--	--	--	96.7	16.5	--	--	--	--
Profit (loss)	54.0	--	--	--	--	100.0	54.0	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9911 - Industrial Machinery and Equipment Rental and Leasing

Businesses primarily engaged in the rental or leasing of heavy industrial machinery and equipment

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	16	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	2	--	--	--	--
Accounts and Notes Receivable	64	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	20	--	--	--	--
Total Current Assets	85	--	--	--	--
Fixed Assets	172	--	--	--	--
Less: Accum. Dep. on Fixed Assets	59	--	--	--	--
Other Assets	14	--	--	--	--
Total Assets	212	--	--	--	--
Liabilities and Equity					
Current Loans	32	--	--	--	--
Other Current Liabilities	99	--	--	--	--
Total Current Liabilities	131	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	47	--	--	--	--
Total Liabilities	178	--	--	--	--
Total Equity	34	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	16	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	4.0	--	--	--	--
Interest Coverage ratio (times)	3.9	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	3	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	9	2,477	134	-	3
less than 20	8	X	57	-	3
20 - 99	X	X	77	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	17	3,660	183	6	-
less than 20	14	1,488	74	5	-
20 - 99	3	2,172	109	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Industrial Machinery and Equipment Rental and Leasing (SIC 9911)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	9	2	2	2	3
Total Sales \$	1,939	108	236	274	1,321
Total Expense \$	1,973	103	233	297	1,340
Net Profit (loss) \$	-34	5	3	-23	-19
Businesses reporting a profit (No.)	5	1	2	1	1
Total Sales \$	722	91	236	140	255
Total Expense \$	599	78	233	131	157
Net Profit \$	123	13	3	9	98
Businesses reporting loss (No.)	4	1	-	1	2
Total Sales \$	1,217	17	-	134	1,066
Total Expense \$	1,374	25	-	166	1,183
Net Loss \$	-157	-8	-	-32	-117
1983					
All Businesses (No.)	14	2	5	3	4
Total Sales \$	4,232	42	190	352	3,648
Total Expense \$	3,664	57	159	229	3,219
Net Profit (loss) \$	568	-15	31	123	429
Businesses reporting a profit (No.)	11	1	4	2	4
Total Sales \$	4,000	15	129	208	3,648
Total Expense \$	3,409	12	94	84	3,219
Net Profit \$	591	3	35	124	429
Businesses reporting a loss (No.)	3	1	1	1	-
Total Sales \$	232	27	61	144	-
Total Expense \$	255	45	65	145	-
Net Loss \$	-23	-18	-4	-1	-
1984					
All Businesses (No.)	25	-	-	-	-
Total Sales \$	3,609	-	-	-	-
Total Expense \$	2,947	-	-	-	-
Net Profit (loss) \$	662	-	-	-	-
Businesses reporting a profit (No.)	8	-	-	-	-
Total Sales \$	3,368	-	-	-	-
Total Expense \$	2,574	-	-	-	-
Net Profit \$	794	-	-	-	-
Businesses reporting a loss (No.)	17	-	-	-	-
Total Sales \$	241	-	-	-	-
Total Expense \$	373	-	-	-	-
Net Loss \$	-132	-	-	-	-
1985					
All Businesses (No.)	16	-	-	-	-
Total Sales \$	3,415	-	-	-	-
Total Expense \$	3,237	-	-	-	-
Net Profit (loss) \$	178	-	-	-	-
Businesses reporting a profit (No.)	16	-	-	-	-
Total Sales \$	3,415	-	-	-	-
Total Expense \$	3,237	-	-	-	-
Net Profit \$	178	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	46.8	--	--	--	--	100.0	46.8	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	35.4	--	--	--	--	78.7	45.0	--	--	--	--
Repairs & Maintenance	1.3	--	--	--	--	68.9	1.9	--	--	--	--
Heat, Light & Telephone	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Business & Property Tax	2.3	--	--	--	--	86.8	2.7	--	--	--	--
Insurance	0.7	--	--	--	--	78.0	0.9	--	--	--	--
Rent	4.8	--	--	--	--	73.8	6.6	--	--	--	--
Personnel Expenses	48.3	--	--	--	--	96.4	50.1	--	--	--	--
Financial Expenses	3.7	--	--	--	--	96.4	3.8	--	--	--	--
Bank Interest & Charges	2.8	--	--	--	--	95.8	2.9	--	--	--	--
Professional Fees	0.9	--	--	--	--	64.7	1.4	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	10.7	--	--	--	--	100.0	10.7	--	--	--	--
Advertising	5.5	--	--	--	--	100.0	5.5	--	--	--	--
Supplies	3.7	--	--	--	--	100.0	3.7	--	--	--	--
Delivery	1.5	--	--	--	--	94.8	1.5	--	--	--	--
Other Expenses	23.2	--	--	--	--	100.0	23.2	--	--	--	--
Profit (loss)	-32.7	--	--	--	--	100.0	-32.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	5	--	--	--	--
Other Current Assets	6	--	--	--	--
Total Current Assets	15	--	--	--	--
Fixed Assets	228	--	--	--	--
Less: Accum. Dep. on Fixed Assets	100	--	--	--	--
Other Assets	4	--	--	--	--
Total Assets	147	--	--	--	--
Liabilities and Equity					
Current Loans	7	--	--	--	--
Other Current Liabilities	53	--	--	--	--
Total Current Liabilities	60	--	--	--	--
Mortgages Payable	14	--	--	--	--
Long Term Debt	28	--	--	--	--
Other Liabilities	47	--	--	--	--
Total Liabilities	149	--	--	--	--
Total Equity	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	115	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.3	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	...	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	35	8,084	388	10	11
less than 20	29	1,222	67	10	11
20 - 99	X	X	9	-	-
100 - 499	X	X	27	-	-
500 and over	3	6,194	285	-	-
1985					
Total	82	10,912	454	21	...
less than 20	74	3,207	161	20	
20 - 99	X	X	6	1	
100 - 499	3	X	34	-	
500 and over	3	6,896	253	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	3	-	-	-	-
Total Sales \$	448	-	-	-	-
Total Expense \$	445	-	-	-	-
Net Profit (loss) \$	3	-	-	-	-
Businesses reporting a profit (No.)	1	-	-	-	-
Total Sales \$	171	-	-	-	-
Total Expense \$	157	-	-	-	-
Net Profit \$	14	-	-	-	-
Businesses reporting loss (No.)	2	-	-	-	-
Total Sales \$	277	-	-	-	-
Total Expense \$	288	-	-	-	-
Net Loss \$	-11	-	-	-	-
1983					
All Businesses (No.)	10	2	2	3	3
Total Sales \$	1,257	101	202	331	623
Total Expense \$	1,078	67	200	332	479
Net Profit (loss) \$	179	34	2	-1	144
Businesses reporting a profit (No.)	9	2	2	2	3
Total Sales \$	1,133	101	202	207	623
Total Expense \$	950	67	200	204	479
Net Profit \$	183	34	2	3	144
Businesses reporting a loss (No.)	1	-	-	1	-
Total Sales \$	124	-	-	124	-
Total Expense \$	128	-	-	128	-
Net Loss \$	-4	-	-	-4	-
1984					
All Businesses (No.)	80	13	21	19	27
Total Sales \$	13,883	243	1,064	2,391	10,185
Total Expense \$	11,918	312	541	2,167	8,898
Net Profit (loss) \$	1,965	-69	523	224	1,287
Businesses reporting a profit (No.)	70	4	21	19	26
Total Sales \$	12,429	52	1,064	2,391	8,922
Total Expense \$	10,362	28	541	2,167	7,626
Net Profit \$	2,067	24	523	224	1,296
Businesses reporting a loss (No.)	10	9	-	-	1
Total Sales \$	1,454	191	-	-	1,263
Total Expense \$	1,556	284	-	-	1,272
Net Loss \$	-102	-93	-	-	-9
1985					
All Businesses (No.)	168	25	55	39	49
Total Sales \$	22,014	398	3,165	5,093	13,358
Total Expense \$	20,672	341	2,787	6,307	11,237
Net Profit (loss) \$	1,342	57	378	-1,214	2,121
Businesses reporting a profit (No.)	118	22	28	22	46
Total Sales \$	16,777	339	2,140	2,662	11,636
Total Expense \$	14,022	267	1,692	2,567	9,496
Net Profit \$	2,755	72	448	95	2,140
Businesses reporting a loss (No.)	50	3	27	17	3
Total Sales \$	5,237	59	1,025	2,431	1,722
Total Expense \$	6,650	74	1,095	3,740	1,741
Net Loss \$	-1,413	-15	-70	-1,309	-19

These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	100	--	--	--	--						
Businesses in sample	12										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.5	--	--	--	--	100.0	10.5	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	4.5	--	--	--	--	100.0	4.5	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--	57.5	1.0	--	--	--	--
Heat, Light & Telephone	3.6	--	--	--	--	100.0	3.6	--	--	--	--
Business & Property Tax	0.7	--	--	--	--	81.8	0.8	--	--	--	--
Insurance	1.1	--	--	--	--	81.1	1.4	--	--	--	--
Rent	0.2	--	--	--	--	17.8	0.9	--	--	--	--
Personnel Expenses	28.9	--	--	--	--	74.5	38.8	--	--	--	--
Financial Expenses	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Bank Interest & Charges	0.9	--	--	--	--	65.4	1.4	--	--	--	--
Professional Fees	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	8.8	--	--	--	--	100.0	8.8	--	--	--	--
Advertising	0.8	--	--	--	--	62.9	1.2	--	--	--	--
Supplies	3.3	--	--	--	--	100.0	3.3	--	--	--	--
Delivery	4.7	--	--	--	--	100.0	4.7	--	--	--	--
Other Expenses	36.5	--	--	--	--	100.0	36.5	--	--	--	--
Profit (loss)	13.9	--	--	--	--	100.0	13.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops.

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	100	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	8	--	--	--	--
Accounts and Notes Receivable	18	--	--	--	--
Inventory	6	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	33	--	--	--	--
Fixed Assets	35	--	--	--	--
Less: Accum. Dep. on Fixed Assets	18	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	53	--	--	--	--
Liabilities and Equity					
Current Loans	6	--	--	--	--
Other Current Liabilities	14	--	--	--	--
Total Current Liabilities	20	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	6	--	--	--	--
Total Liabilities	28	--	--	--	--
Total Equity	25	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	100	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	44.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	0.1	--	--	--	--
Interest Coverage ratio (times)	117.1	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	27	--	--	--	--
Businesses in sample	4				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	12	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	8	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	21	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	20	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	6	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	3	--	--	--	--
Repayment of Adv. From Owners and Affil.	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	32	--	--	--	--
Increase (Decrease) in Net Working Capital	-11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	57	2,408	139	10	4
less than 20	56	X	114	10	4
20 - 99	X	X	25	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	63	4,103	248	8	...
less than 20	61	X	186	7	-
20 - 99	X	X	62	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	88	16	17	32	23
Total Sales \$	7,576	212	252	1,080	6,032
Total Expense \$	7,026	139	203	815	5,869
Net Profit (loss) \$	550	73	49	265	163
Businesses reporting a profit (No.)	76	16	16	29	15
Total Sales \$	4,227	212	233	975	2,807
Total Expense \$	3,218	139	179	695	2,205
Net Profit \$	1,009	73	54	280	602
Businesses reporting loss (No.)	12	-	1	3	8
Total Sales \$	3,349	-	19	105	3,225
Total Expense \$	3,808	-	24	120	3,664
Net Loss \$	-459	-	-5	-15	-439
1983					
All Businesses (No.)	42	5	15	11	11
Total Sales \$	7,950	95	571	925	6,359
Total Expense \$	7,778	104	393	657	6,624
Net Profit (loss) \$	172	-9	178	268	-265
Businesses reporting a profit (No.)	33	3	13	11	6
Total Sales \$	4,315	54	484	925	2,852
Total Expense \$	3,718	49	298	657	2,714
Net Profit \$	597	5	186	268	138
Businesses reporting a loss (No.)	9	2	2	-	5
Total Sales \$	3,635	41	87	-	3,507
Total Expense \$	4,060	55	95	-	3,910
Net Loss \$	-425	-14	-8	-	-403
1984					
All Businesses (No.)	126	17	35	38	36
Total Sales \$	7,562	175	678	1,253	5,456
Total Expense \$	6,332	429	490	921	4,492
Net Profit (loss) \$	1,230	-254	188	332	964
Businesses reporting a profit (No.)	108	-	35	38	35
Total Sales \$	7,312	-	678	1,253	5,381
Total Expense \$	5,825	-	490	921	4,414
Net Profit \$	1,487	-	188	332	967
Businesses reporting a loss (No.)	18	17	-	-	1
Total Sales \$	250	175	-	-	75
Total Expense \$	507	429	-	-	78
Net Loss \$	-257	-254	-	-	-3
1985					
All Businesses (No.)	100	18	30	24	28
Total Sales \$	13,778	259	1,129	3,729	8,661
Total Expense \$	12,843	188	889	3,393	8,373
Net Profit (loss) \$	935	71	240	336	288
Businesses reporting a profit (No.)	83	18	30	24	11
Total Sales \$	9,538	259	1,129	3,729	4,421
Total Expense \$	8,473	188	889	3,393	4,003
Net Profit \$	1,065	71	240	336	418
Businesses reporting a loss (No.)	17	-	-	-	17
Total Sales \$	4,240	-	-	-	4,240
Total Expense \$	4,370	-	-	-	4,370
Net Loss \$	-130	-	-	-	-130

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom -25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	17	28	51
High sales value (\$000's)	(1)	17	28	51	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	7.2	5.8	11.6	6.1	5.6	100.0	7.2	5.8	11.6	6.1	5.6
Mortgage Interest	-	...	...	...	...	1.4	0.3	-	-	-	-
Depreciation	3.9	0.9	8.9	3.5	2.2	70.4	5.5	2.1	8.9	5.2	3.1
Repairs & Maintenance	1.1	...	...	...	...	32.6	3.3	...	...	...	...
Heat, Light & Telephone	1.0	0.1	0.9	1.3	1.8	54.8	1.9	0.4	2.1	2.2	2.0
Business & Property Tax	0.1	-	0.1	-	0.2	38.6	0.2	-	0.3	0.1	0.3
Insurance	0.7	0.4	1.1	0.7	0.7	72.6	1.0	2.6	1.4	0.7	0.9
Rent	0.4	...	...	...	...	20.5	2.0	-	-	-	-
Personnel Expenses	22.8	0.9	15.0	24.9	47.9	79.0	28.8	2.8	16.4	28.0	47.9
Financial Expenses	1.3	0.2	1.2	1.4	2.2	91.0	1.4	0.3	1.2	1.4	2.4
Bank Interest & Charges	0.9	-	0.5	1.1	1.6	51.9	1.7	-	1.2	1.7	1.8
Professional Fees	0.3	0.2	0.3	0.3	0.6	66.3	0.5	0.3	0.4	0.4	1.0
Franchise Fees	0.1	...	...	...	...	1.5	6.1	-	...	-	-
Sales and Admin. Expenses	18.6	32.9	10.9	15.8	16.1	100.0	18.6	32.9	10.9	15.8	16.1
Advertising	0.6	-	0.1	1.5	0.6	47.0	1.3	-	0.5	1.7	0.8
Supplies	6.5	1.8	2.2	10.1	10.8	90.0	7.2	2.1	3.1	10.1	10.8
Delivery	11.6	31.1	8.6	4.2	4.7	91.1	12.7	31.1	8.6	6.2	4.7
Other Expenses	14.8	6.0	17.0	18.3	17.1	87.5	17.0	8.7	17.0	20.5	18.8
Profit (loss)	35.2	54.2	44.2	33.5	11.1	100.0	35.2	54.2	44.2	33.5	11.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	17	28	51
High sales value (\$000's)	(1)	17	28	51	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	1	2
Accounts and Notes Receivable	5	-	-	-	20
Inventory	1	-	-	-	2
Other Current Assets	1	-	-	-	5
Total Current Assets	8	-	-	1	29
Fixed Assets	8	-	-	3	27
Less: Accum. Dep. on Fixed Assets	3	-	-	1	10
Other Assets	1	-	-	-	3
Total Assets	13	-	-	3	49
Liabilities and Equity					
Current Loans	2	-	-	1	7
Other Current Liabilities	4	-	-	1	15
Total Current Liabilities	6	-	-	2	22
Mortgages Payable	-	-	-	-	1
Long Term Debt	-	-	-	-	2
Other Liabilities	1	-	-	1	1
Total Liabilities	7	-	-	3	26
Total Equity	6	-	-	-	23

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	329	82	82	82	83
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	17	28	51
High sales value (\$000's)	(1)	17	28	51	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.2	-	-	1.0	1.4
Leverage Ratios					
Debt:Equity ratio (times)	-2.4	-	-	-8.9	2.2
Interest Coverage ratio (times)	43.3	-	49.7	59.3	27.9
Debt ratio (times)	0.8	-	-	1.0	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	184	16,205	1,834	42	24
less than 20	170	4,718	484	42	22
20 - 99	8	2,937	341	-	-
100 - 499	X	X	52	-	1
500 and over	4	X	957	-	1
1985					
Total	200	18,934	2,331	35	...
less than 20	184	5,987	628	35	
20 - 99	8	1,862	239	-	
100 - 499	3	2,324	307	-	
500 and over	5	8,761	1,157	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	221	49	47	69	56
Total Sales \$	11,858	684	873	2,390	7,911
Total Expense \$	9,774	350	340	1,733	7,351
Net Profit (loss) \$	2,084	334	533	657	560
Businesses reporting a profit (No.)	199	49	47	66	37
Total Sales \$	9,425	684	873	2,269	5,599
Total Expense \$	7,264	350	340	1,607	4,967
Net Profit \$	2,161	334	533	662	632
Businesses reporting loss (No.)	22	-	-	3	19
Total Sales \$	2,433	-	-	121	2,312
Total Expense \$	2,510	-	-	126	2,384
Net Loss \$	-77	-	-	-5	-72
1983					
All Businesses (No.)	298	68	64	90	76
Total Sales \$	16,676	765	997	2,542	12,372
Total Expense \$	13,156	209	548	1,452	10,947
Net Profit (loss) \$	3,520	556	449	1,090	1,425
Businesses reporting a profit (No.)	284	67	64	89	64
Total Sales \$	14,896	751	997	2,498	10,650
Total Expense \$	11,307	192	548	1,407	9,160
Net Profit \$	3,589	559	449	1,091	1,490
Businesses reporting a loss (No.)	14	1	-	1	12
Total Sales \$	1,780	14	-	44	1,722
Total Expense \$	1,849	17	-	45	1,787
Net Loss \$	-69	-3	-	-1	-65
1984					
All Businesses (No.)	361	86	92	89	94
Total Sales \$	22,445	1,070	1,996	3,566	15,813
Total Expense \$	18,569	817	1,394	2,184	14,174
Net Profit (loss) \$	3,876	253	602	1,382	1,639
Businesses reporting a profit (No.)	326	86	92	89	59
Total Sales \$	16,649	1,070	1,996	3,566	10,017
Total Expense \$	12,484	817	1,394	2,184	8,089
Net Profit \$	4,165	253	602	1,382	1,928
Businesses reporting a loss (No.)	35	-	-	-	35
Total Sales \$	5,796	-	-	-	5,796
Total Expense \$	6,085	-	-	-	6,085
Net Loss \$	-289	-	-	-	-289
1985					
All Businesses (No.)	329	82	72	92	83
Total Sales \$	25,876	1,159	1,796	3,677	19,244
Total Expense \$	22,207	530	1,065	2,550	18,062
Net Profit (loss) \$	3,669	629	731	1,127	1,182
Businesses reporting a profit (No.)	287	82	72	73	60
Total Sales \$	20,417	1,159	1,796	2,697	14,765
Total Expense \$	16,591	530	1,065	1,531	13,465
Net Profit \$	3,826	629	731	1,166	1,300
Businesses reporting a loss (No.)	42	-	-	19	23
Total Sales \$	5,459	-	-	980	4,479
Total Expense \$	5,616	-	-	1,019	4,597
Net Loss \$	-157	-	-	-39	-118

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	228	57	57	57	57
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	26	51
High sales value (\$000's)	(1)	15	26	51	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	5.3	8.5	3.5	6.3	3.8	100.0	5.3	8.5	3.5	6.3	3.8
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.0	1.2	2.1	3.5	0.8	62.0	3.2	2.4	3.1	5.2	1.3
Repairs & Maintenance	1.5	...	...	...	...	34.3	4.5	...	...	...	...
Heat, Light & Telephone	0.8	0.2	0.1	1.1	1.4	48.1	1.6	0.4	1.6	2.2	1.7
Business & Property Tax	0.1	...	...	...	...	39.7	0.2	-	-	-	-
Insurance	0.5	-	0.9	0.5	0.4	59.9	0.8	-	1.5	0.6	0.5
Rent	0.5	...	...	...	...	25.2	2.1	-	-	-	-
Personnel Expenses	26.2	1.5	3.6	38.7	55.2	73.5	35.6	2.8	9.7	38.7	55.2
Financial Expenses	1.1	0.1	1.2	1.0	2.1	86.7	1.3	0.2	1.2	1.0	2.3
Bank Interest & Charges	0.7	-	0.3	0.7	1.6	47.9	1.4	-	3.8	0.8	1.8
Professional Fees	0.3	0.1	0.4	0.3	0.5	60.5	0.5	0.2	0.4	0.6	1.1
Franchise Fees	0.1	...	...	...	...	2.2	6.1	-	...	-	-
Sales and Admin. Expenses	20.0	46.5	10.2	15.0	14.3	100.0	20.0	46.5	10.2	15.0	14.3
Advertising	0.1	...	...	...	...	40.6	0.3	-	-	-	-
Supplies	7.0	1.9	1.8	11.1	11.8	85.1	8.2	1.9	4.2	11.1	11.8
Delivery	12.9	44.6	8.4	3.7	2.2	91.6	14.1	44.6	8.4	5.4	2.2
Other Expenses	9.4	-	...	9.3	14.0	86.2	10.9	-	...	9.3	16.1
Profit (loss)	38.0	43.4	...	29.7	10.6	100.0	38.0	43.4	...	29.7	10.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile.

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as char service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

TABLE 2. Balance Sheet Profile for 1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	228	57	57	57	57
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	26	51
High sales value (\$000's)	(1)	15	26	51	(1)
Average (\$000's)					
Assets					
Cash	1	-	-	1	2
Accounts and Notes Receivable	5	-	-	-	21
Inventory	-	-	-	-	1
Other Current Assets	-	-	-	-	1
Total Current Assets	7	-	-	1	25
Fixed Assets	5	-	-	1	19
Less: Accum. Dep. on Fixed Assets	2	-	-	-	8
Other Assets	1	-	-	-	3
Total Assets	11	-	-	2	38
Liabilities and Equity					
Current Loans	2	-	-	-	7
Other Current Liabilities	4	-	-	-	15
Total Current Liabilities	6	-	-	-	22
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	1	-	-	2	2
Total Liabilities	7	-	-	3	24
Total Equity	4	-	-	-1	14

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	228	57	57	57	57
Businesses in sample	24				
Low sales value (\$000's)	(1)	(1)	15	26	51
High sales value (\$000's)	(1)	15	26	51	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.5	-	-	1.8	1.3
Leverage Ratios					
Debt/Equity ratio (times)	-0.1	-	-	-5.1	3.0
Interest Coverage ratio (times)	49.2	-	10.5	71.4	31.8
Debt ratio (times)	0.9	-	-	1.2	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	6	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil.	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Nova Scotia, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000' s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	184	16,205	1,834	42	24
less than 20	170	4,718	484	42	22
20 - 99	8	2,937	341	-	-
100 - 499	X	X	52	-	1
500 and over	4	X	957	-	1
1985					
Total	200	18,934	2,331	35	...
less than 20	184	5,987	628	35	-
20 - 99	8	1,862	239	-	-
100 - 499	3	2,324	307	-	-
500 and over	5	8,761	1,157	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Nova Scotia, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	135	32	31	34	38
Total Sales \$	3,899	424	498	664	2,313
Total Expense \$	2,551	166	234	320	1,831
Net Profit (loss) \$	1,348	258	264	344	482
Businesses reporting a profit (No.)	127	32	31	34	30
Total Sales \$	3,149	424	498	664	1,563
Total Expense \$	1,784	166	234	320	1,064
Net Profit \$	1,365	258	264	344	499
Businesses reporting loss (No.)	8	-	-	-	8
Total Sales \$	750	-	-	-	750
Total Expense \$	767	-	-	-	767
Net Loss \$	-17	-	-	-	-17
1983					
All Businesses (No.)	215	43	45	65	62
Total Sales \$	7,192	468	592	1,115	5,017
Total Expense \$	5,120	14	301	567	4,238
Net Profit (loss) \$	2,072	454	291	548	779
Businesses reporting a profit (No.)	209	43	44	65	57
Total Sales \$	6,436	468	578	1,115	4,275
Total Expense \$	4,328	14	284	567	3,463
Net Profit \$	2,108	454	294	548	812
Businesses reporting a loss (No.)	6	-	1	-	5
Total Sales \$	756	-	14	-	742
Total Expense \$	792	-	17	-	775
Net Loss \$	-36	-	-3	-	-33
1984					
All Businesses (No.)	149	35	34	35	45
Total Sales \$	8,226	387	532	952	6,355
Total Expense \$	7,102	226	388	806	5,682
Net Profit (loss) \$	1,124	161	144	146	673
Businesses reporting a profit (No.)	143	35	34	35	39
Total Sales \$	6,180	387	532	952	4,309
Total Expense \$	4,997	226	388	806	3,577
Net Profit \$	1,183	161	144	146	732
Businesses reporting a loss (No.)	6	-	-	-	6
Total Sales \$	2,046	-	-	-	2,046
Total Expense \$	2,105	-	-	-	2,105
Net Loss \$	-59	-	-	-	-59
1985					
All Businesses (No.)	228	57	49	62	60
Total Sales \$	19,387	731	968	2,638	15,050
Total Expense \$	16,802	394	321	1,905	14,182
Net Profit (loss) \$	2,585	337	647	733	868
Businesses reporting a profit (No.)	192	57	49	43	43
Total Sales \$	16,299	731	968	1,658	12,942
Total Expense \$	13,641	394	321	886	12,040
Net Profit \$	2,658	337	647	772	902
Businesses reporting a loss (No.)	36	-	-	19	17
Total Sales \$	3,088	-	-	980	2,108
Total Expense \$	3,161	-	-	1,019	2,142
Net Loss \$	-73	-	-	-39	-34

¹ These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada
61-602E Newfoundland
61-603E Prince Edward Island
61-604E Nova Scotia
61-605E New Brunswick
61-606E Quebec
61-607E Ontario
61-608E Manitoba
61-609E Saskatchewan
61-610E Alberta
61-611E British Columbia
61-612E Yukon
61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

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Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

